

**SPECIAL COMMON COUNCIL MEETING
2026-2030 CAPITAL IMPROVEMENT PLAN and 2026 BUDGET WORKSHOP and RELATED
AGENDA**

SEPTEMBER 23, 2025 5:30PM

COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR

MEETING IS OPEN TO THE PUBLIC AND IS HANDICAPPED ACCESSIBLE

CITY MEETINGS CAN BE WATCHED LIVE OR RECORDED

ON THE CITY OF BERLIN YOUTUBE PAGE @CITYOFBERLIN5623

1. Call to order/Roll Call
2. Seat Virtual Attendees (if necessary)
3. 2026 – 2030 Capital Improvement Plan – Presentation of draft plan and discussion
4. 2026 Budget – Staff presentation of draft departmental budgets and discussion
5. Update on 2024-year end audit
6. 2026 Recycling Fee to be moved from the Levy to a Special Charge on the Property Tax bill.
Staff presentation and discussion
 - a. Update to Municipal Fee Schedule
 - b. Update to City Ordinances
 - c. Notification to ineligible properties/parcels
7. Request for Proposals for Municipal Court Attorney services. RECOMMENDATION: Issue an RFP for Municipal Court Attorney services for services to commence upon 60 day notice to current provider.
8. Short-term borrowing options to balance budget
9. Adjourn.

Note: In adherence to the City of Berlin Public Meeting Participation Policy, public participation will be allowed under each agenda item at the discretion of the presiding officer, with the exception of the Consent Agenda. Attendees must register their intention to participate on either a general comments section or a specific agenda item prior to the meeting by filling out a Registration Card, which can be obtained from the Internet, City Clerk's office or in the City Hall Council Chambers at the podium. Registration Cards should be turned in prior to the meeting to either the presiding officer or City Clerk.

Please note, upon reasonable notice, efforts will be made to accommodate the needs of the disabled individuals through appropriate aids and services. For additional information to request services, contact the municipal Clerk at 920-361-5400.

Note: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance in the above stated meeting to gather information: no action will be taken by any other governmental body except by the governing body notified above.

**CITY OF BERLIN
CIP and BUDGET WORKSHOP
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: 2026-2030 Capital Improvement Plan
MEETING DATE: September 23, 2025

BACKGROUND

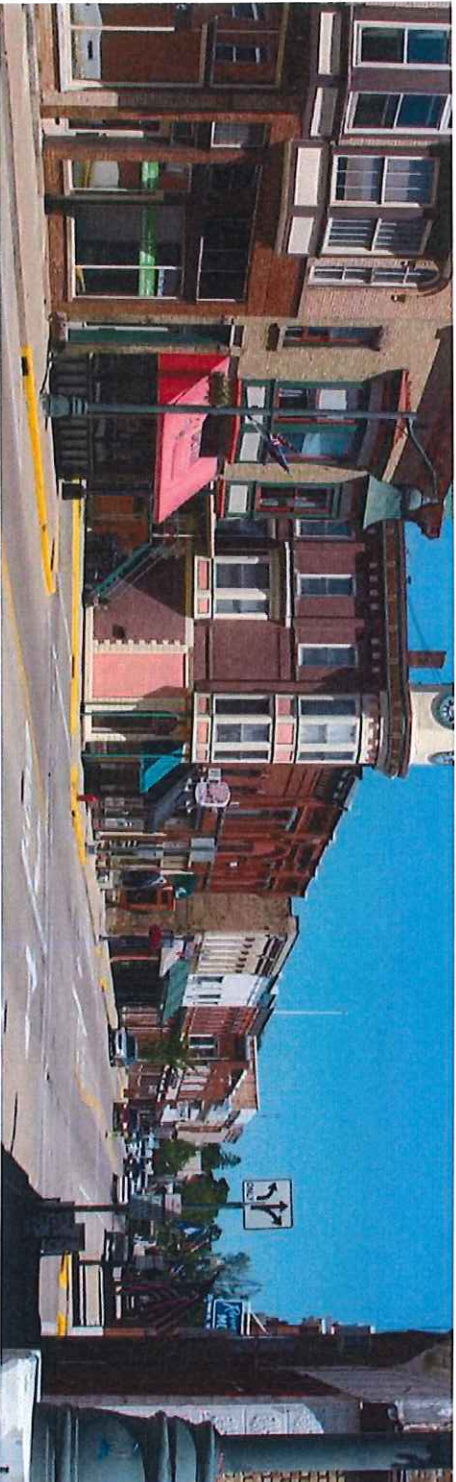
Attached please find the City of Berlin, Wisconsin 2026-2030 Capital Improvement Plan (planned adoption in October 2025).

This plan identifies capital needs of more than \$23M within the City over the next five years. While each of the items (equipment, buildings, structures) listed are important assets of the community, it is not feasible to plan to fulfill all of these needs within this 5 year plan. However, the City must begin the process of taking on capital projects annually (or at another agreed upon increment) in order to make progress towards addressing the needs of the community. This plan allows the Council to see all of the assets together in order to prioritize needed maintenance or replacements and work towards a feasible/reasonable plan.

Attached please also find three hypothetical financing plans for the City. These plans show what the anticipated cost of borrowing \$2M every other year, \$1M annually or \$750,000 annually to fund capital projects would look like. The Combined Mill Rate demonstrates the impact to the tax payer, as the mill rate to pay for the City's borrowing is shown – so if the combined mill rate is \$2.02, for every \$1000 of property value the property owner has \$2.02 would be collected to pay the City's debt (\$180,000 home * 2.02 mill rate for debt = \$363.60 of their tax bill). Keep in mind that the Total Mill Rate will include the annual expenses, any borrowing needed to cover those operating costs and any borrowing to fund capital projects. The City's Mill Rate for the 2024 tax bill was \$5.56 per \$1000 (assessment ratio 1.065).

Mill rates in nearby communities:

City of Green Lake \$4.99/\$1000 Assessment Ratio 0.664
City of Markesan \$9.16/\$1000 Assessment Ratio 0.597
City of Princeton \$11.26 /\$1000 Assessment Ratio 0.668
City of Ripon \$9.29/\$1000 Assessment Ratio 0.757
City of Fond du Lac \$11.28/\$1000 Assessment Ratio 0.697
City of Waupun \$6.60/\$1000 Assessment Ratio 0.828



2026-2030 Capital Improvement Plan

City of Berlin Presentation

September 2025

Presenter

BAIRD

Adam Ruechel

- Vice President,
Former City Manager/Village
Administrator
- 920-433-7373
- aruechel@rwbaird.com

Introduction

Long-range capital planning is a vital tool for any organization

- Allows room for forward thought and discussion
- Better prepares an organization for change
- Creates opportunities that may otherwise be overlooked

Governments faced with increasing expenditure/revenue limitations

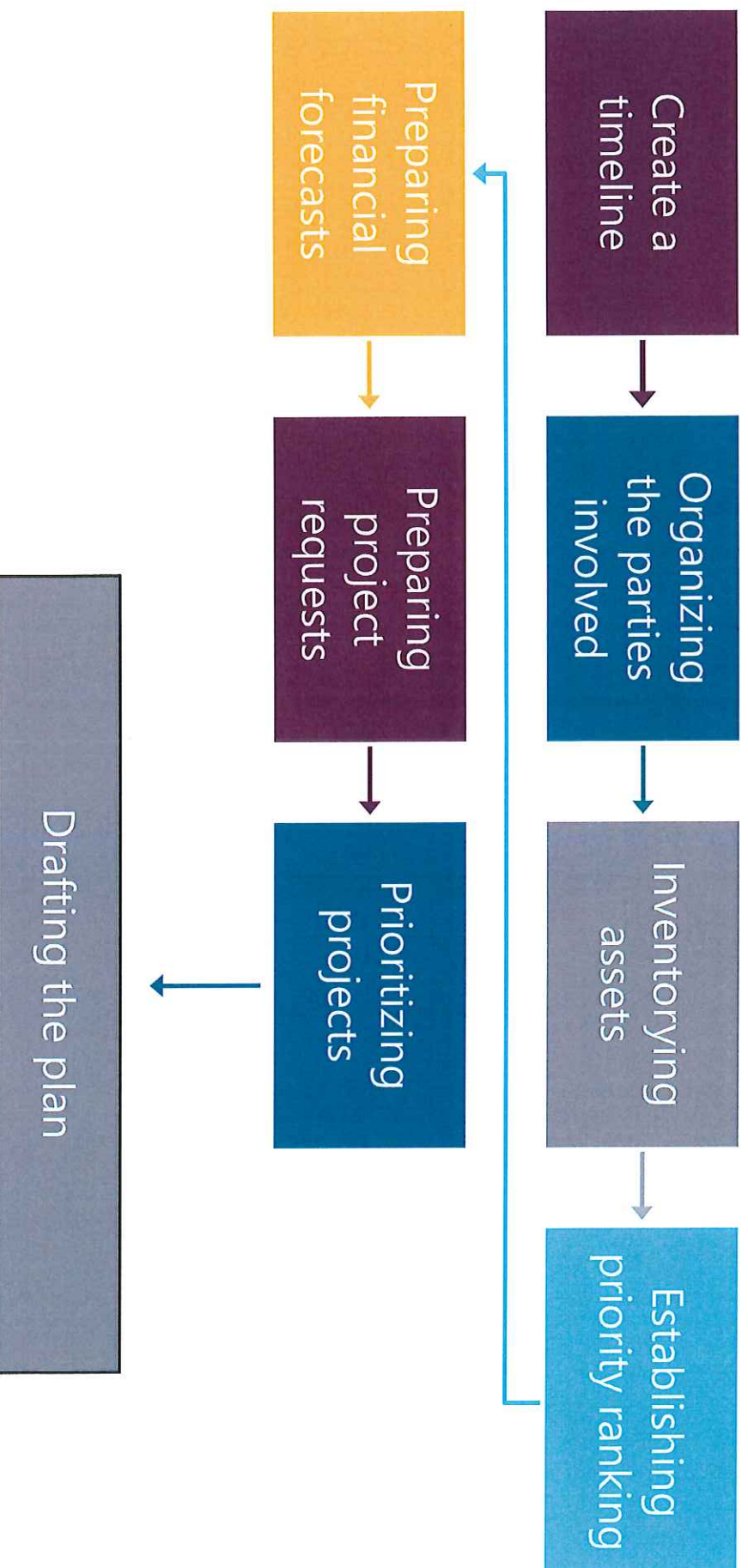
- Creative solutions must be developed to meet these demands
- Long-range planning is key to an entity's success
- Funding sources/uses are matched over a multiple-year timeframe

Integrates capital improvement planning into annual budget process

- CIP is the initial step in the annual process
- Operational – Staffing, org. structure, systems (70-80% of budget)
- Capital – Infrastructure, maintenance, and equipment

Planning Process

Building out the details



Capital Threshold Policy

- Individual tangible capital-type item
- Minimum value of \$10,000 per GFOA
- Useful life of more than one year following date of acquisition
- Applied to individual items rather than groups of similar items (e.g., desks, tables, computers)

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2026-2030
SUMMARY OF FUNDS

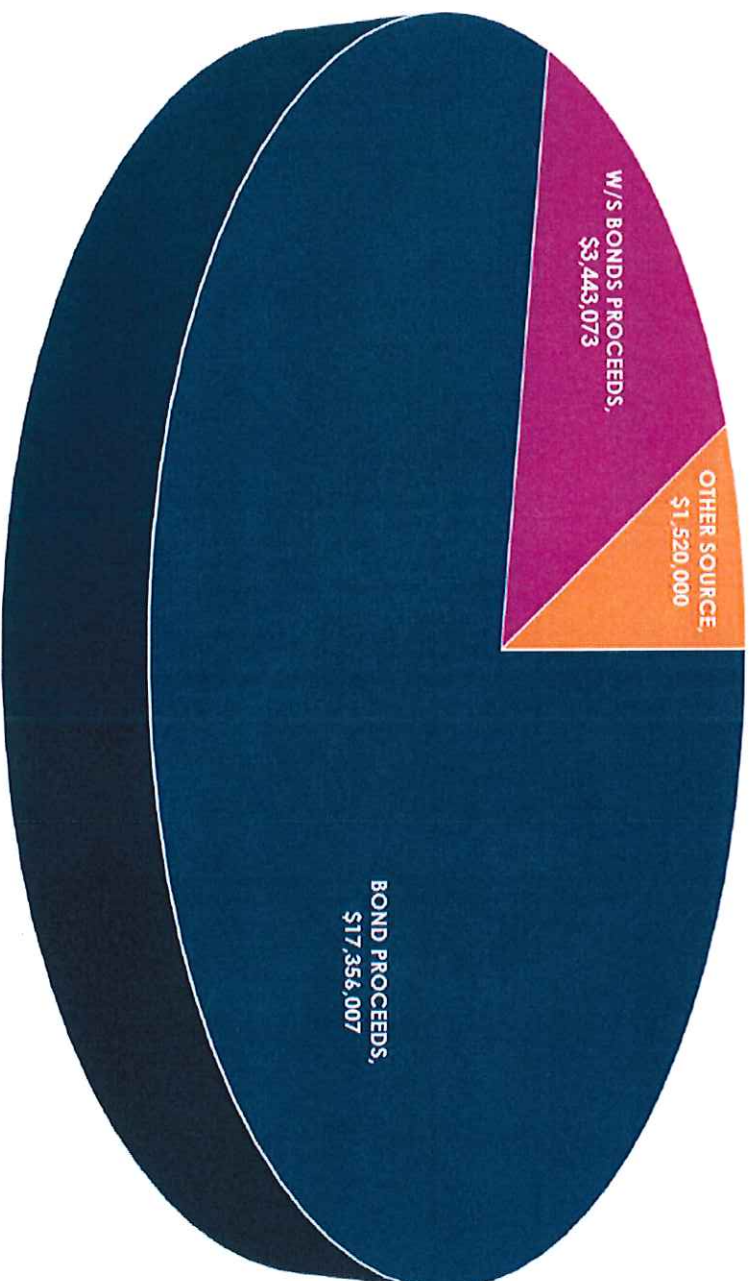
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ 80,000	\$ 160,000	\$ 240,000	\$ 320,000	
FUNDING SOURCES						
CAPITAL PROJECTS TAX LEVY						\$ -
GENERAL FUND TAX LEVY	\$ 2,615,082	\$ 1,258,500	\$ 1,505,000	\$ 607,500	\$ 11,369,925	\$ 17,356,007
BOND PROCEEDS	\$ 3,213,657	\$ -	\$ -	\$ -	\$ 229,416	\$ 3,443,073
W/S BONDS PROCEEDS						\$ -
GRANTS						\$ -
GENERAL FUND RESERVE	\$ 318,000	\$ 298,000	\$ 298,000	\$ 298,000	\$ 308,000	\$ 1,520,000
OTHER SOURCE	\$ 6,146,739	\$ 1,556,500	\$ 1,803,000	\$ 905,500	\$ 11,907,341	\$ 22,319,080
TOTAL SOURCES	\$ 6,146,739	\$ 1,636,500	\$ 1,963,000	\$ 1,145,500	\$ 12,227,341	
TOTAL AVAILABLE FUNDS						
USES BY CATEGORY						
City Administration	\$ 20,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 40,000
Fire Department	\$ -	\$ 376,000	\$ 175,000	\$ 50,000	\$ 250,000	\$ 851,000
Cemetery	\$ 10,000	\$ 20,000	\$ 35,000	\$ 20,000	\$ 10,000	\$ 95,000
EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 10,000	\$ 112,500	\$ 50,000	\$ 12,500	\$ -	\$ 185,000
Public Works	\$ 2,165,082	\$ 300,000	\$ 485,000	\$ 85,000	\$ 10,679,925	\$ 13,715,007
Parks and Facilities	\$ 260,000	\$ 300,000	\$ 610,000	\$ 285,000	\$ 275,000	\$ 1,730,000
Police Department	\$ 80,000	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 350,000
Utilities	\$ 3,521,657	\$ 298,000	\$ 298,000	\$ 298,000	\$ 537,416	\$ 4,953,073
TOTAL USES BY CATEGORY	\$ 2,545,082	\$ 1,178,500	\$ 1,425,000	\$ 527,500	\$ 11,289,925	\$ 21,919,080
EST. ENDING FUND BALANCE	\$ 3,601,657	\$ 458,000	\$ 538,000	\$ 618,000	\$ 937,416	
Beginning Fund Balance						
City Server Replacement Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Finance Software-AP Module	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Safeguard Site Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Downtown Signage-Wayfinding	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Badger Books	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Historical Society Designation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Modular Home	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Ending Fund Balance	\$ 80,000	\$ 160,000	\$ 240,000	\$ 320,000	\$ 400,000	

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Funding by Sources



Funding by Sources



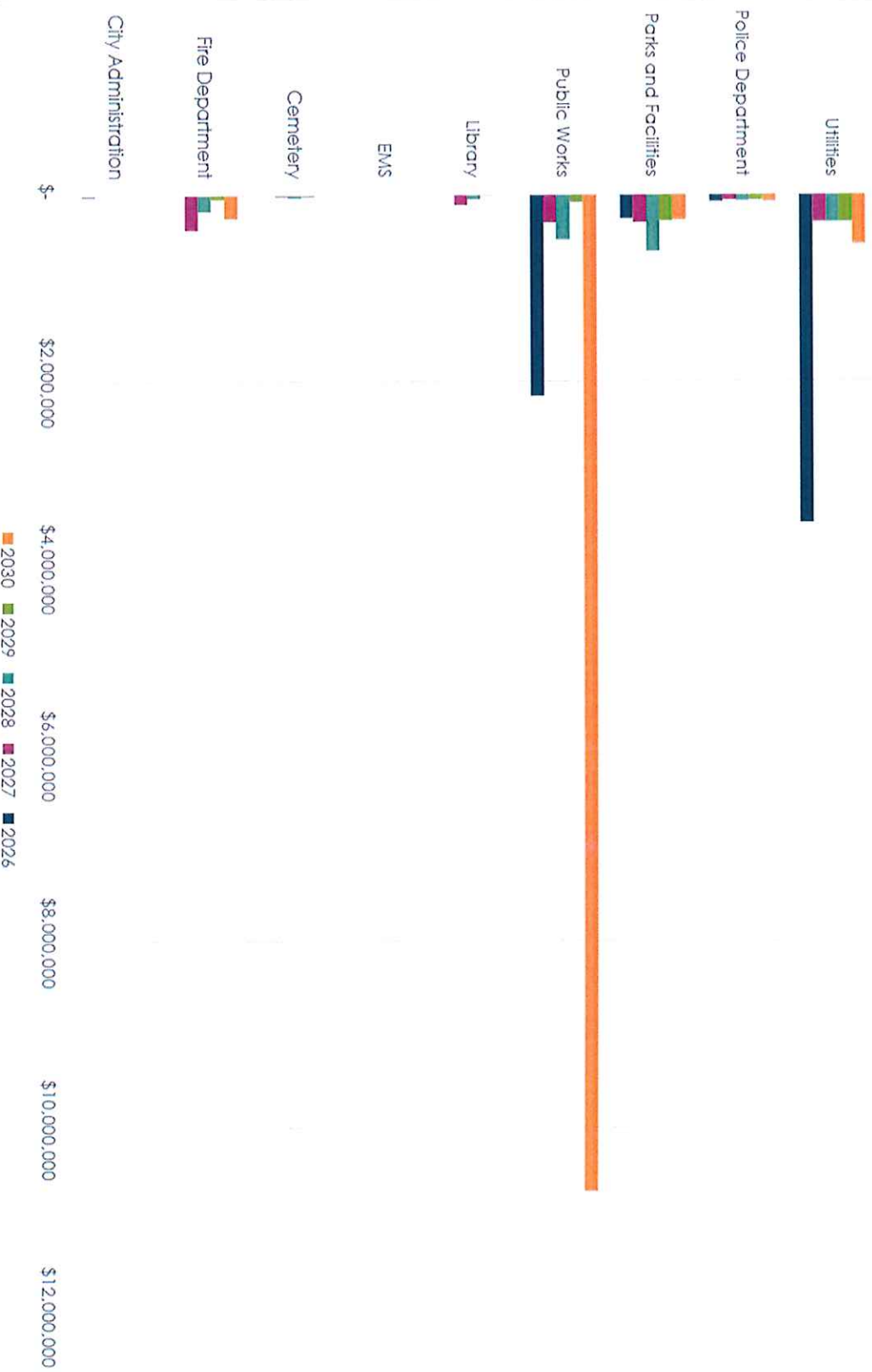
- BOND PROCEEDS
- W/S BONDS PROCEEDS
- GRANTS
- GENERAL FUND RESERVE
- OTHER SOURCE

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2026-2030
SUMMARY OF FUNDS

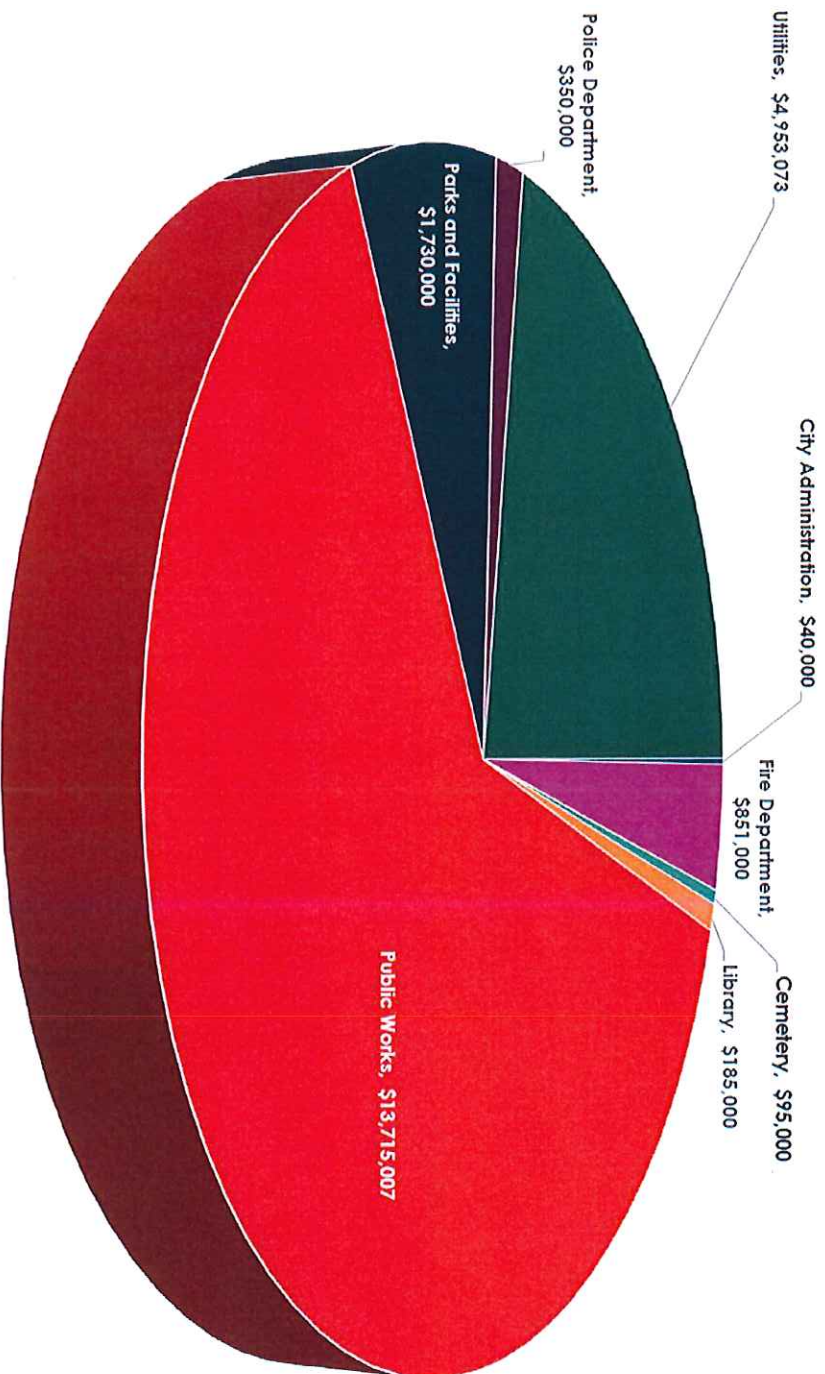
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Total Ending Fund Balance	\$ 80,000	\$ 160,000	\$ 240,000	\$ 320,000	\$ 400,000	

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2026-2030 Department Yearly Costs



Uses by Category



- City Administration
- Fire Department
- Cemetery
- EMS
- Library
- Public Works
- Parks and Facilities
- Police Department
- Utilities

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2026-2030
Public Works

	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$2,165,082	\$ 300,000	\$ 485,000	\$ 85,000	\$ 10,679,925	\$ 13,715,007
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	\$2,165,082	\$ 300,000	\$ 485,000	\$ 85,000	\$ 10,679,925	\$ 13,715,007
TOTAL AVAILABLE FUNDS	<u>\$2,165,082</u>	<u>\$ 300,000</u>	<u>\$ 485,000</u>	<u>\$ 85,000</u>	<u>\$ 10,679,925</u>	<u>\$ 13,715,007</u>
USES BY PROGRAM/PROJECT						
East Park Avenue	\$ 727,179	\$ -	\$ -	\$ -	\$ -	\$ 727,179
West Berlin Street	\$ 684,272	\$ -	\$ -	\$ -	\$ -	\$ 684,272
West Liberty Street	\$ 633,631	\$ -	\$ -	\$ -	\$ -	\$ 633,631
1997 Pickup Truck	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Parking Lot Replacement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Chip and Seal Roads	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Crack Filling	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Single Axel Dump Truck 1987	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 190,000
City Dumpsite Security Gate	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Front End Loader with Plow and Wing	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Lawn Mowers	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Connecting Highways	\$ -	\$ -	\$ -	TBD	TBD	\$ -
DPW Building	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Marquette Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925
TOTAL USES BY PROJECT	<u>\$2,165,082</u>	<u>\$ 300,000</u>	<u>\$ 485,000</u>	<u>\$ 85,000</u>	<u>\$ 10,679,925</u>	<u>\$ 13,715,007</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Starting fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	-

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	East Park Avenue
Program/Project #:	Streets-2026

Note: Program/Project Name and # Referenced on Category Sheet.

Department:	Public Works
Contact:	Scott Zabel
Type:	Streets
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Description
Replacement of East Park Avenue from Wisconsin St to N Swetting St

Justification
Current road has reached its useful life and is in need of replacement

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
East Park Avenue	\$ 727,179	\$ -	\$ -	\$ -	\$ -	\$ 727,179
Total	\$ 727,179	\$ -	\$ -	\$ -	\$ -	\$ 727,179

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 727,179	\$ -	\$ -	\$ -	\$ -	\$ 727,179
Total	\$ 727,179	\$ -	\$ -	\$ -	\$ -	\$ 727,179

Budget Impact/ Other
Financial Impact to budget of \$727,179 will be incorporated into the 2026 Capital Improvement Bond Proceeds.

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Public Works	East Park Avenue	Streets1-2026	4 -Critical Need/Obligated/Within 6-12 Months	Increase Safety	\$ 727,179		
Public Works	West Berlin Street	Streets2-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 694,272		
Public Works	West Liberty Street	Streets3-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 633,631		
Public Works	1997 Pickup Truck	Streets4-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 35,000		
Public Works	Parking Lot Replacement	Streets5-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 50,000		
Public Works	Chip and Seal Roads	Streets6-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 20,000		
Public Works	Crack Filling	Streets7-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 15,000		
Budget Funding Totals					\$2,165,082	\$ -	\$ -

PRIORITY

- 1 -Maintain/Public Want/Greater than 3 Years
- 2 -Improvement Benefit/Desired Want/2-3 Years
- 3 -Preventive Need/Public Benefit/1-2 Years
- 4 -Critical Need/Obligated/Within 6-12 Months
- 5 -Mandated/Mission Driven/Immediate Need

PURPOSE

- Scheduled Replacement
- Current Equipment Obsolete
- Replace Worn Out Equipment
- New Program/Service
- Expanded Service
- Improve Policies/Procedures
- Reduce Personnel Time
- Increase Safety

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD

CATEGORY	PROGRAM/PROJECT	YEAR	RANKING CRITERIA	PURPOSE	ESTIMATED COST
UTILITIES	Riverside Park South Lift Station	TBD	4 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 10,000,000
	Riverside Park Pump House	TBD	5 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,750,000
	Riverside Park Well # 4	TBD	6 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 12,500,000
	Water Tower	TBD	7 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,500,000
	Water Tower	TBD	8 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,500,000
	Pump House & Well # 5	TBD	9 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,000,000
	Building Garage/Office	TBD	10 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 580,420
	Charnick Blower Building	TBD	11 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 410,540
	Digester Building	TBD	12 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 2,072,390
	Garage	TBD	13 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 770,660
	Get Processing Building	TBD	14 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,116,400
	LI# Station (3)	TBD	15 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 2,085,540
	Office Garage	TBD	16 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,350,430
	Processing Bldg - Sanitary Equip	TBD	17 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 14,000
	WWTP Building	TBD	18 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 9,900,730
	Sudge Processing Bldg	TBD	19 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 2,520,500
	Well House #6	TBD	20 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 720,120
	Johnson Street Padogan LI# Station	TBD	21 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,000,000
	Broadway Padogan LI# Station	TBD	22 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,086,480
	N Westington Padogan LI# Station	TBD	23 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,086,480
	Water Street Lift Station 1	TBD	24 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 525,630
	Quarry Street LI# Station	TBD	25 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,000,000
	Hunter Pond LI# Station	TBD	26 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 1,000,000
	S Wisconsin LI# Station	TBD	27 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 586,499
	Water Street Lift Station 2	TBD	28 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 470,000
	Cutwood Water Tower	TBD	29 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 900,000
	SCADA	2040	30 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 400,000
	Bacteria	2035	31 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 150,000
	Lawn Mower	2040	32 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 40,000
	1998 Utility Tractor	2041	33 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 11,000
	Marquette Street Reconstruction Stage 2	2031	34 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 269,616
	Marquette Street Reconstruction Stage 3	2032	35 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 227,700
	SW Corcoran Street	2033	36 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 474,800
	N. Kozminski Street	2034	37 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 164,635
	Frontier Street Water to Moore	2035	38 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	
	Frontier Street Berlin to Marquette	2036	39 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	
	Oak Street	2037	40 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$
	Marion Street	2038	41 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 768,426
	Georcy Street	2039	42 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	\$ 484,490
	Greenwood Street	2040	43 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	
	Jefferson Street	2041	44 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	
	Mand Street	2042	45 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	
Budget Funding Totals					\$ 3,396,481.00

Important Disclosures

The logo for BAIRD, consisting of the word "BAIRD" in white, uppercase, sans-serif font, set against a dark blue parallelogram background.

BAIRD

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Scenario 1 - \$2M (Every Other)

City of Berlin HYPOTHETICAL FINANCING PLAN

BAIRD

PRELIMINARY										
G.O. PROMISSORY NOTES										
Dated: March 1, 2026 (First interest: March 1, 2027)										
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE (Levy Supported)	PRINCIPAL (3/1)	INTEREST (3/1 & 9/1) TIC= 3.76%	LESS: HYPOTHETICAL BID PREMIUM	TOTAL	HYPOTHETICAL FUTURE BORROWINGS (A) (B)	TOTAL COMBINED DEBT SERVICE (Levy Supported)	COMBINED MILL RATE (C)	YEAR DUE
2024	2025	\$883,901						\$883,901	\$2.02	2025
2025	2026	\$862,356						\$862,356	\$1.95	2026
2026	2027	\$863,530			(\$89,948)	\$250,177		\$1,113,707	\$2.49	2027
2027	2028	\$864,052	\$195,000	\$145,125		\$246,250		\$1,110,302	\$2.46	2028
2028	2029	\$860,848	\$170,000	\$78,000		\$248,000	\$247,400	\$1,356,248	\$2.97	2029
2029	2030	\$857,224	\$180,000	\$69,250		\$249,250	\$246,300	\$1,352,774	\$2.94	2030
2030	2031	\$395,003	\$190,000	\$60,000		\$250,000	\$496,500	\$1,141,503	\$2.45	2031
2031	2032	\$387,924	\$200,000	\$50,250		\$250,250	\$492,900	\$1,131,074	\$2.41	2032
2032	2033	\$391,478	\$210,000	\$40,000		\$250,000	\$617,900	\$1,259,378	\$2.65	2033
2033	2034	\$244,800	\$220,000	\$29,250		\$249,250	\$758,500	\$1,252,550	\$2.61	2034
2034	2035		\$230,000	\$18,000		\$248,000	\$1,007,000	\$1,255,000	\$2.59	2035
2035	2036		\$245,000	\$6,125		\$251,125	\$1,006,000	\$1,257,125	\$2.57	2036
2036	2037						\$1,255,300	\$1,255,300	\$2.54	2037
2037	2038						\$1,249,800	\$1,249,800	\$2.51	2038
2038	2039						\$1,259,200	\$1,259,200	\$2.50	2039
2039	2040						\$1,248,600	\$1,248,600	\$2.45	2040
2040	2041						\$1,258,000	\$1,258,000	\$2.45	2041
2041	2042						\$1,252,300	\$1,252,300	\$2.41	2042
							\$12,395,700	\$21,499,118		

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(B) Assumes future biennial borrowings of \$2.0 million beginning in 2028 amortized over a maximum of 10 years at an average interest rate of 4.00%.

(C) Mill rate based on 2024 Assessed Valuation (TID-OUT) of \$438,201,111 with annual growth of 1.00% thereafter.

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Scenario 2 - \$1M (Annual)

City of Berlin HYPOTHETICAL FINANCING PLAN

BAIRD

PRELIMINARY										
G.O. PROMISSORY NOTES										
Dated: March 1, 2026 (First interest: March 1, 2027)										
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE (Levy Supported)	PRINCIPAL (3/1)	INTEREST (3/1 & 9/1) TIC= 3.76%	LESS: HYPOTHETICAL BID PREMIUM	TOTAL	HYPOTHETICAL FUTURE BORROWINGS (A) (B)	TOTAL COMBINED DEBT SERVICE (Levy Supported)	COMBINED MILL RATE (C)	YEAR DUE
2024	2025	\$883,901				\$124,370		\$883,901	\$2.02	2025
2025	2026	\$862,356				\$128,625		\$862,356	\$1.95	2026
2026	2027	\$863,530				\$124,375		\$987,900	\$2.21	2027
2027	2028	\$864,052	\$85,000	\$72,875	(\$33,505)	\$124,375	\$123,700	\$1,116,377	\$2.47	2028
2028	2029	\$860,848	\$85,000	\$43,625		\$125,000	\$249,300	\$1,234,523	\$2.71	2029
2029	2030	\$857,224	\$90,000	\$39,375		\$125,375	\$371,300	\$1,353,524	\$2.94	2030
2030	2031	\$395,003	\$95,000	\$30,375		\$125,500	\$494,600	\$1,014,978	\$2.18	2031
2031	2032	\$387,924	\$100,000	\$25,500		\$125,375	\$619,000	\$1,132,424	\$2.41	2032
2032	2033	\$391,478	\$105,000	\$20,375		\$125,000	\$744,300	\$1,261,153	\$2.66	2033
2033	2034	\$244,800	\$110,000	\$15,000		\$129,250	\$870,300	\$1,240,100	\$2.59	2034
2034	2035		\$120,000	\$9,250		\$128,125	\$991,900	\$1,121,150	\$2.32	2035
2035	2036		\$125,000	\$3,125			\$1,114,000	\$1,242,125	\$2.54	2036
2036	2037						\$1,236,400	\$1,236,400	\$2.50	2037
2037	2038						\$1,236,400	\$1,236,400	\$2.48	2038
2038	2039						\$1,236,400	\$1,236,400	\$2.45	2039
2039	2040						\$1,236,400	\$1,236,400	\$2.43	2040
2040	2041						\$1,236,400	\$1,236,400	\$2.41	2041
2041	2042						\$1,236,400	\$1,236,400	\$2.38	2042
							\$12,996,800	\$20,868,911		

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(B) Assumes future annual borrowings of \$1.0 million beginning in 2027 amortized over a maximum of 10 years at an average interest rate of 4.00%.

(C) Mill rate based on 2024 Assessed Valuation (TID-OUT) of \$438,201,111 with annual growth of 1.00% thereafter.

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Scenario 3 - \$750k (Annual)

City of Berlin HYPOTHETICAL FINANCING PLAN

BAIRD

PRELIMINARY									
STATE TRUST FUND LOAN									
Dated: March 15, 2026 (First interest: March 15, 2027)									
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE (Levy Supported)	PRINCIPAL (3/15)	INTEREST (3/15) RATE= 6.25%	TOTAL	HYPOTHETICAL BORROWINGS (A) (B)	TOTAL COMBINED DEBT SERVICE (Levy Supported)	COMBINED MILL RATE (C)	YEAR DUE
2024	2025	\$883,901					\$883,901	\$2.02	2025
2025	2026	\$862,356					\$862,356	\$1.95	2026
2026	2027	\$863,530					\$863,530	\$2.16	2027
2027	2028	\$864,052	\$56,259	\$46,875	\$103,134	\$101,901	\$966,664	\$2.37	2028
2028	2029	\$860,848	\$59,657	\$43,478	\$103,134	\$203,802	\$1,069,087	\$2.56	2029
2029	2030	\$857,224	\$63,504	\$39,630	\$103,134	\$305,703	\$1,167,784	\$2.75	2030
2030	2031	\$395,003	\$67,473	\$35,661	\$103,134	\$407,604	\$1,266,061	\$1.95	2031
2031	2032	\$387,924	\$71,690	\$31,444	\$103,134	\$509,505	\$905,741	\$2.13	2032
2032	2033	\$391,478	\$76,097	\$27,037	\$103,134	\$611,406	\$1,000,563	\$2.33	2033
2033	2034	\$244,800	\$80,927	\$22,208	\$103,134	\$713,307	\$1,106,018	\$2.21	2034
2034	2035		\$85,984	\$17,150	\$103,134	\$815,208	\$1,061,241	\$1.90	2035
2035	2036		\$91,358	\$11,776	\$103,134	\$917,109	\$918,342	\$2.09	2036
2036	2037		\$97,052	\$6,082	\$103,134	\$1,019,010	\$1,020,243	\$2.06	2037
2037	2038					\$1,019,010	\$1,019,010	\$2.04	2038
2038	2039					\$1,019,010	\$1,019,010	\$2.02	2039
2039	2040					\$1,019,010	\$1,019,010	\$2.00	2040
2040	2041					\$1,019,010	\$1,019,010	\$1.98	2041
2041	2042					\$1,019,010	\$1,019,010	\$1.96	2042
		\$6,611,116	\$750,000	\$281,341	\$1,031,341	\$10,699,602	\$18,342,059		

(A) This information is provided for information purposes only. It does not recommend any future issuances and is not intended to be, and should not be regarded as advice.

(B) Assumes future annual STFL borrowings of \$750,000 beginning in 2027 amortized over a maximum of 10 years at an average interest rate of 6.00%.

(C) Mill rate based on 2024 Assessed Valuation (TID-OUT) of \$438,201,111 with annual growth of 1.00% thereafter.

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CITY OF BERLIN
CIP and BUDGET WORKSHOP
STAFF REPORT

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: 2026 Budget
MEETING DATE: September 23, 2025

BACKGROUND

Enclosed please find the draft budget by department. The expenditures and revenues will continue to be refined as more up to date information is received (estimates received from the State, more data as to what has been needed in 2025, and anticipated changes for 2026).

Several line items are impacted by the wages of employees (WRS, Social Security, Medicare, overtime). The draft budget illustrates a 1% increase (shown in blue and used for TOTAL) as well as a 3% increase shown in green. If no increase to wages is provided in the budget for employees, most employees would see a significant decrease in their take home pay next year. For employees with “unprotected” status in WRS (the Wisconsin Retirement System) both the employee and employer contributions will increase from 6.95% to 7.2% of wages. Additionally, employees are now contributing at a 7.5% cost share for health insurance, rather than a set dollar amount – for most taking insurance in 2026, this equates to a contribution of about double what they are contributing this year.

In Wisconsin, it is necessary to have a balanced budget, meaning that all expenditures anticipated for the year have matching revenue funds to cover these expenses. These revenues can come from the levy, borrowing, State/Federal funds, fees and reserve funds. As presented, this budget would require funds to be borrowed to provide for a balanced budget. It is recommended that the City do a short-term borrowing in November (prior to December 15 so that the borrowing can be placed on the levy for the 2026 budget (2025 taxes)). The borrowed funds would be repaid/returned (with interest, estimated to be under \$3700) once the first installment of taxes is received in the first quarter of 2026.

DPW	EXPENDITURES	Account Number in Banyon	Division	Description	Account Number in Accurfund	2023	2024	Budgeted 2025	PROPOSED 3% wage inc 2026	PROPOSED 1% Wage Inc 2026
PUBLIC WORKS GENERAL STREETS										
		10-53-31100-112	Public Works General Streets	Overtime	100-30-53311-112	\$602	\$1,195	\$1,231	\$1,241	\$1,217
		10-53-31100-120	Public Works General Streets	Wages	100-30-53311-120	\$270,761	\$275,100	\$292,697	\$295,827	\$290,083
		10-53-31100-130	Public Works General Streets	Health & Life Insurance	100-30-53311-130	\$77,762	\$82,376	\$95,266	\$71,854	\$71,845
		10-53-31100-133	Public Works General Streets	Other Employee Benefits	100-30-53311-133	\$3,175	\$4,837	\$5,075	\$7,500	\$7,500
		10-53-31100-170	Public Works General Streets	Retiree Payout & Insurance	100-30-53311-170	\$0	\$0	\$0	\$0	\$0
		10-53-31100-210	Public Works General Streets	Professional Services	100-30-53311-210	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
		10-53-31100-215	Public Works General Streets	Safety	100-30-53311-215	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
		10-53-31100-220	Public Works General Streets	Utilities	100-30-53311-220	\$14,000	\$22,000	\$22,000	\$22,000	\$22,000
		10-53-31100-290	Public Works General Streets	Other Contractual Services	100-30-53311-290	\$61,256	\$52,000	\$52,000	\$52,000	\$52,000
		10-53-31100-310	Public Works General Streets	Office Supplies	100-30-53311-310	\$725	\$500	\$500	\$500	\$500
		10-53-31100-320	Public Works General Streets	Publication Fees	100-30-53311-320	\$900	\$1,500	\$1,500	\$1,500	\$1,500
		10-53-31100-321	Public Works General Streets	Dues	100-30-53311-321	\$350	\$350	\$350	\$0	\$0
		10-53-31100-330	Public Works General Streets	Conferences and Training	100-30-53311-330	\$1,500	\$1,500	\$1,500	\$0	\$0
		10-53-31100-340	Public Works General Streets	Operating Supplies	100-30-53311-340	\$94,000	\$120,000	\$120,000	\$120,000	\$120,000
		10-53-31100-346	Public Works General Streets	Hand Tools & Small Equipment	100-30-53311-346	\$2,500	\$2,500	\$2,500	\$1,500	\$1,500
		10-53-31100-391	Public Works General Streets	Uniforms	100-30-53311-039	\$1,750	\$2,450	\$2,450	\$2,450	\$2,450
		10-53-31100-501	Public Works General Streets	SOCIAL SECURITY	100-30-53311-501	\$16,827	\$17,130	\$18,224	\$18,418	\$18,061
		10-53-31100-502	Public Works General Streets	MEDICARE SS	100-30-53311-502	\$3,935	\$4,006	\$4,262	\$4,307	\$4,224
		10-53-31100-510	Public Works General Streets	Insurance Premiums	100-30-53311-510	\$51,029	\$42,000	\$35,000	\$30,450	\$30,450
		10-53-31100-530	Public Works General Streets	Lease Payment & Rent	100-30-53311-530	\$500	\$500	\$500	\$500	\$500
		10-53-31100-650	Public Works General Streets	WRF 600	100-30-53311-650	\$17,642	\$19,064	\$20,428	\$21,389	\$20,974
		10-53-31100-860	Public Works General Streets	Capital Equipment	100-30-53311-860	\$15,000	\$25,000	\$15,000	\$15,000	\$15,000
PUBLIC WORKS GENERAL STREETS						\$713,983			\$689,936	\$683,304
PUBLIC WORKS MAINTENANCE										
		10-53-31101-120	Public Works Parks Maintenance	Wages	100-30-53312-120	\$7,305	\$7,023	\$7,291	\$7,363	\$7,220
		10-53-31101-130	Public Works Parks Maintenance	Health & Life Insurance	100-30-53312-130	\$2,092	\$2,055	\$2,529	\$1,694	\$1,694
		10-53-31101-133	Public Works Parks Maintenance	Other Employee Benefits	100-30-53312-133	\$86	\$0	\$0	\$0	\$0
		10-53-31101-501	Public Works Parks Maintenance	SOCIAL SECURITY	100-30-53312-501	\$453	\$435	\$452	\$457	\$448
		10-53-31101-502	Public Works Parks Maintenance	MEDICARE SS	100-30-53312-502	\$106	\$102	\$106	\$107	\$105
		10-53-31101-650	Public Works Parks Maintenance	WRF 600	100-30-53312-650	\$475	\$485	\$507	\$530	\$520
PUBLIC WORKS MAINTENANCE								\$10,885	\$10,151	\$9,987
SNOW & ICE CONTROL										
		10-53-31200-112	Snow & Ice Control	Overtime	100-30-53313-112	\$15,754	\$9,561	\$9,848	\$9,932	\$9,739
		10-53-31200-120	Snow & Ice Control	Wages	100-30-53313-120	\$32,761	\$31,685	\$28,863	\$29,251	\$28,714
		10-53-31200-130	Snow & Ice Control	Health & Life Insurance	100-30-53313-130	\$8,056	\$8,817	\$10,082	\$6,462	\$6,462
		10-53-31200-133	Snow & Ice Control	Other Employee Benefits	100-30-53313-133	\$345	\$0	\$0	\$0	\$0
		10-53-31200-290	Snow & Ice Control	Other Contractual Services	100-30-53313-290	\$4,000	\$6,000	\$6,000	\$6,000	\$6,000
		10-53-31200-340	Snow & Ice Control	Operating Supplies	100-30-53313-340	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
		10-53-31200-501	Snow & Ice Control	SOCIAL SECURITY	100-30-53313-501	\$3,008	\$2,557	\$2,400	\$2,429	\$2,384
		10-53-31200-502	Snow & Ice Control	MEDICARE SS	100-30-53313-502	\$703	\$598	\$561	\$568	\$558
		10-53-31200-650	Snow & Ice Control	WRF 600	100-30-53313-650	\$3,154	\$2,739	\$2,583	\$2,821	\$2,769
SNOW & ICE CONTROL								\$87,337	\$84,463	\$83,626
STREET LIGHTS										
		10-53-42001-220	Street Lights	Utilities	100-30-53420-220	\$63,000	\$63,000	\$63,000	\$67,000	\$67,000
		10-53-42001-340	Street Lights	Operating Supplies	100-30-53420-340	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
STREET LIGHTS								\$66,000	\$70,000	\$70,000

SIDEWALK REPAIR & MAINTENANCE

10-53-43200-120	Sidewalk Repair & Maintenance	Wages	100-30-53432-120	\$3,377	\$3,511	\$3,646	\$3,682	\$3,610
10-53-43200-130	Sidewalk Repair & Maintenance	Health & Life Insurance	100-30-53432-130	\$938	\$1,030	\$1,265	\$847	\$847
10-53-43200-133	Sidewalk Repair & Maintenance	Other Employee Benefits	100-30-53432-133	\$33	\$0	\$0	\$0	\$0
10-53-43200-340	Sidewalk Repair & Maintenance	Operating Supplies	100-30-53432-340	\$600	\$5,000	\$5,000	\$4,000	\$4,000
10-53-43200-501	Sidewalk Repair & Maintenance	SOCIAL SECURITY	100-30-53432-501	\$209	\$218	\$226	\$228	\$224
10-53-43200-502	Sidewalk Repair & Maintenance	MEDICARE SS	100-30-53432-502	\$49	\$51	\$53	\$53	\$52
10-53-43200-650	Sidewalk Repair & Maintenance	WRF 600	100-30-53432-650	\$219	\$242	\$253	\$265	\$260
						\$10,443	\$9,075	\$8,993

STORM SEWERS MAINTENANCE

10-53-44100-120	Storm Sewers Maintenance	Wages	100-30-53441-120	\$11,715	\$3,511	\$3,646	\$3,682	\$3,610
10-53-44100-130	Storm Sewers Maintenance	Health & Life Insurance	100-30-53441-130	\$2,896	\$1,030	\$1,265	\$847	\$847
10-53-44100-133	Storm Sewers Maintenance	Other Employee Benefits	100-30-53441-133	\$138	\$0	\$0	\$0	\$0
10-53-44100-220	Storm Sewers Maintenance	Utilities	100-30-53441-220	\$500	\$500	\$500	\$500	\$500
10-53-44100-290	Storm Sewers Maintenance	Other Contractual Services	100-30-53441-290	\$0	\$0	\$0	\$0	\$0
10-53-44100-340	Storm Sewers Maintenance	Operating Supplies	100-30-53441-340	\$3,000	\$5,000	\$5,000	\$5,000	\$5,000
10-53-44100-501	Storm Sewers Maintenance	SOCIAL SECURITY	100-30-53441-501	\$726	\$218	\$226	\$228	\$224
10-53-44100-502	Storm Sewers Maintenance	MEDICARE SS	100-30-53441-502	\$170	\$51	\$53	\$53	\$52
10-53-44100-650	Storm Sewers Maintenance	WRF 600	100-30-53441-650	\$761	\$242	\$253	\$265	\$260
						\$10,943	\$10,575	\$10,493

MUNICIPAL BUILDING

10-51-60000-120	Municipal Building	Wages	100-30-51600-120	\$30,106	\$42,848	\$44,133	\$45,440	\$44,558
10-51-60000-130	Municipal Building	Health & Life Insurance	100-30-51600-130	\$16,532	\$14,923	\$18,954	\$14,904	\$14,904
10-51-60000-133	Municipal Building	Other Employee Benefits	100-30-51600-133	\$507	\$691	\$725	\$1,500	\$1,500
10-51-60000-220	Municipal Building	Utilities	100-30-51600-220	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
10-51-60000-240	Municipal Building	Repairs & Maintenance	100-30-51600-240	\$2,500	\$2,500	\$5,000	\$5,000	\$5,000
10-51-60000-290	Municipal Building	Other Contractual Services	100-30-51600-290	\$1,200	\$1,200	\$2,000	\$2,000	\$2,000
10-51-60000-340	Municipal Building	Operating Supplies	100-30-51600-340	\$5,500	\$6,500	\$9,000	\$9,000	\$9,000
10-51-60000-360	Municipal Building	Other Repairs & Maintenance	100-30-51600-360	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
10-51-60000-380	Municipal Building	Equipment & Structures	100-30-51600-380	\$4,000	\$7,500	\$7,500	\$5,000	\$5,000
10-51-60000-501	Municipal Building	SOCIAL SECURITY	100-30-51600-501	\$1,867	\$2,657	\$2,736	\$2,817	\$2,763
10-51-60000-502	Municipal Building	MEDICARE SS	100-30-51600-502	\$437	\$621	\$640	\$659	\$646
10-51-60000-510	Municipal Building	Insurance Premiums	100-30-51600-510	\$2,430	\$2,860	\$2,860	\$2,490	\$2,490
10-51-60000-650	Municipal Building	WRF 600	100-30-51600-650	\$1,957	\$2,957	\$3,067	\$3,272	\$3,208
						\$127,615	\$123,082	\$122,069

BUILDINGS AND GROUNDS

10-51-60004-120	Buildings & Grounds	Wages	100-30-51610-120	\$3,910	\$12,206	\$12,706	\$12,886	\$12,636
10-51-60004-130	Buildings & Grounds	Health & Life Insurance	100-30-51610-130	\$2,048	\$3,600	\$4,428	\$2,964	\$2,964
10-51-60004-133	Buildings & Grounds	Other Employee Benefits	100-30-51610-133	\$66	\$0	\$0	\$0	\$0
10-51-60004-220	Buildings & Grounds	Utilities	100-30-51610-220	\$14,000	\$14,000	\$14,000	\$26,000	\$26,000
10-51-60004-290	Buildings & Grounds	Other Contractual Services	100-30-51610-290	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
10-51-60004-360	Buildings & Grounds	Other Repairs & Maintenance	100-30-51610-360	\$1,800	\$3,000	\$5,000	\$5,000	\$5,000
10-51-60004-501	Buildings & Grounds	SOCIAL SECURITY	100-30-51610-501	\$242	\$757	\$791	\$799	\$783
10-51-60004-502	Buildings & Grounds	MEDICARE SS	100-30-51610-502	\$57	\$177	\$185	\$187	\$183
10-51-60004-510	Buildings & Grounds	Insurance Premiums	100-30-51610-510	\$741	\$2,000	\$2,000	\$1,740	\$1,740
10-51-60004-650	Buildings & Grounds	WRF 600	100-30-51610-650	\$254	\$842	\$887	\$928	\$910
						\$44,497	\$55,004	\$54,716

GARBAGE & REFUSE

10-53-62000-112	Garbage & Refuse	Overtime	\$0	\$0	\$0	\$0
10-53-62000-120	Garbage & Refuse	Wages	\$7,803	\$8,115	\$8,405	\$8,346
10-53-62000-130	Garbage & Refuse	Health & Life Insurance	\$2,148	\$2,350	\$3,102	\$1,988
10-53-62000-133	Garbage & Refuse	Other Employee Benefits	\$66	\$0	\$0	\$0
10-53-62000-290	Garbage & Refuse	Other Contractual Services	\$210,000	\$231,000	\$243,498	\$255,675
10-53-62000-501	Garbage & Refuse	SOCIAL SECURITY	\$484	\$503	\$521	\$517
10-53-62000-502	Garbage & Refuse	MEDICARE SS	\$113	\$118	\$122	\$121
10-53-62000-650	Garbage & Refuse	WRF 600	\$507	\$560	\$584	\$601
				\$256,232	\$267,438	\$267,248

GARBAGE & REFUSE

RECYCLING

10-53-63500-112	Recycling	Overtime	\$1,000	\$0	\$0	\$0
10-53-63500-290	Recycling	Other Contractual Services	\$110,000	\$141,240	\$141,754	\$156,870
				\$141,754	\$156,870	\$156,870

RECYCLING

WEED & NUISANCE CONTROL

10-53-64000-112	Weed & Nuisance Control	Overtime	\$2,089	\$2,390	\$2,484	\$2,435
10-53-64000-120	Weed & Nuisance Control	Wages	\$28,379	\$31,294	\$32,614	\$33,864
10-53-64000-130	Weed & Nuisance Control	Health & Life Insurance	\$4,828	\$5,878	\$7,755	\$4,970
10-53-64000-133	Weed & Nuisance Control	Other Employee Benefits	\$201	\$0	\$0	\$0
10-53-64000-340	Weed & Nuisance Control	Operating Supplies	\$5,000	\$5,000	\$5,000	\$4,000
10-53-64000-501	Weed & Nuisance Control	SOCIAL SECURITY	\$1,889	\$2,088	\$2,175	\$2,189
10-53-64000-502	Weed & Nuisance Control	MEDICARE SS	\$442	\$488	\$509	\$512
10-53-64000-650	Weed & Nuisance Control	WRF 600	\$1,980	\$2,324	\$2,438	\$2,542
				\$52,955	\$50,041	\$49,512

WEED & NUISANCE CONTROL

CEMETERY

10-54-91001-112	Cemetery	Overtime	\$1,806	\$2,780	\$2,864	\$2,840
10-54-91001-120	Cemetery	Wages	\$52,482	\$52,986	\$52,735	\$54,941
10-54-91001-130	Cemetery	Health & Life Insurance	\$11,417	\$11,645	\$21,104	\$11,255
10-54-91001-133	Cemetery	Other Employee Benefits	\$693	\$0	\$0	\$0
10-54-91001-220	Cemetery	Utilities	\$4,325	\$6,000	\$6,000	\$6,000
10-54-91001-340	Cemetery	Operating Supplies	\$2,500	\$2,500	\$2,500	\$2,500
10-54-91001-345	Cemetery	Property Services - Vehicles	\$9,016	\$6,000	\$6,000	\$6,000
10-54-91001-360	Cemetery	Other Repairs & Maintenance	\$750	\$750	\$750	\$750
10-54-91001-501	Cemetery	SOCIAL SECURITY	\$3,366	\$3,458	\$3,447	\$3,582
10-54-91001-502	Cemetery	MEDICARE SS	\$787	\$809	\$806	\$838
10-54-91001-510	Cemetery	Insurance Premiums	\$2,430	\$3,200	\$3,200	\$2,784
10-54-91001-514	Cemetery	Cemetery Lot Purchase	\$3,000	\$0	\$0	\$0
10-54-91001-650	Cemetery	WRF 600	\$3,529	\$3,848	\$3,864	\$4,160
10-54-91001-829	Cemetery	Cemetery Land Purchase	\$0	\$0	\$0	\$0
				\$103,270	\$96,713	\$95,650

CEMETERY

TOTAL Expenditures

\$1,625,914 \$1,623,348 \$1,612,468

REVENUES

R	General Fund	SA-Street Construction	100-00-42300-000	\$0	\$0	\$0	0
R	General Fund	SA-Sidewalks & Driveways	100-00-42310-000	\$0	\$0	\$57	0
R	General Fund	SA-Curb & Gutter	100-00-42311-000	\$0	\$0	\$0	0
R	General Fund	State Transportation Aids	100-00-43531-000	\$249,318	\$224,387	\$211,599	186000
R	General Fund	State Aid/Connecting Streets	100-00-43533-000	\$37,970	\$46,142	\$54,104	54104
R	General Fund	Trench/Temp Constr Permits	100-00-44330-000	\$1,500	\$1,000	\$1,000	1500
R	General Fund	Snow Removal Contracts	100-30-46310-000	\$8,000	\$8,000	\$8,000	7300
R	General Fund	Snow Removal - Ordin Violation	100-30-46311-000	\$500	\$500	\$500	500
R	General Fund	PW Fees-Non Street-Related	100-30-46315-000	\$3,000	\$3,500	\$3,500	3500
R	General Fund	Weed Control	100-30-46440-000	\$2,500	\$2,000	\$2,000	250
R	General Fund	Stump Removal & Trees	100-30-46441-000	\$3,000	\$3,000	\$3,000	3000
R	General Fund	Cemetery	100-35-46540-000	\$32,000	\$30,000	\$30,000	30000
R	General Fund	Donations to Public Works	100-30-48500-000	\$0	\$0	\$0	0
Motor Vehicle Registration Fee							
					\$313,761		119000
							405154

REVENUES

R	General Fund	CDBG-capital grant-PW	100-00-43221-000	\$0	\$0	\$0	0
Recycling Special Charge							
R	General Fund	State Recycling Grant	100-00-43545-000	\$25,000	\$25,000	\$25,000	156870
R	General Fund	Street Use/Privg/Picnic Licens	100-12-44112-000	\$500	\$500	\$500	24600
R	General Fund	Property Sales-Highway	100-00-48303-000	\$0	\$0	\$0	500
R	General Fund	Property Sales-Recycling Mat	100-00-48307-000	\$0	\$0	\$0	0
R	General Fund	Property Sales-Oth Eq & Prop	100-00-48310-000	\$0	\$0	\$0	0
							5000
TOTAL Revenues					\$339,261		\$592,124

REVENUES

R	General Fund	Donations to Swimming Pool	100-52-48501-000	\$0	\$335	\$0	\$0	\$0
R	General Fund	Parks & Playgrounds	100-52-46720-000	\$7,000	\$4,890	\$7,000	\$5,500	\$5,500
R	General Fund	Concession Stand	100-52-46722-000	\$25,000	\$19,564	\$25,000	\$0	\$0
R	General Fund	Campground Fees	100-52-46723-000	\$20,000	\$21,037	\$22,500	\$17,000	\$17,000
R	General Fund	Ball Field Usage Fees	100-52-46724-000	\$600	\$280	\$500	\$0	\$0
R	General Fund	Swimming Pool Outdoor	100-52-46721-000	\$45,000	\$34,536	\$40,000	\$0	\$0
R	General Fund	Donations to Parks	100-52-48500-000	\$0	\$1,500	\$0	\$0	\$0
		Parks Vouchers Payable	100-52-21100-000	\$	3,306	\$0	\$0	\$0
		Swimming Pool Classes	100-54-46726-000		\$0	\$250	\$0	\$0
		Due Park Shelter Rent Depo	100-52-24335-000			\$0	\$0	\$0
REVENUES				\$85,449	\$95,250	\$22,500	\$22,500	\$22,500
				\$54,435				

Economic Development		EXPENDITURES		Account Number in Banyon		Division		Description		Account Number in Accufund		2023		2024		Budgeted 2025		PROPOSED 3% wage inc 2026		PROPOSED 1% wage inc 2026	
PUBLIC HOUSING																					
10-56-50001-110	Public Housing	Public Housing	Salaries	100-60-56500-110												\$5,302	\$5,195	\$5,094			
10-56-50001-112	Public Housing	Public Housing	Overtime	100-60-56500-112												\$0	\$0	\$0			
10-56-50001-130	Public Housing	Public Housing	Health & Life Insurance	100-60-56500-130												\$2,857	\$2,307	\$2,307			
10-56-50001-133	Public Housing	Public Housing	Other Employee Benefits	100-60-56500-133												\$0	\$0	\$0			
10-56-50001-501	Public Housing	Public Housing	SOCIAL SECURITY	100-60-56500-501												\$329	\$322	\$316			
10-56-50001-502	Public Housing	Public Housing	MEDICARE SS	100-60-56500-502												\$77	\$75	\$74			
10-56-50001-510	Public Housing	Public Housing	Insurance Premiums	100-60-56500-510												\$285	\$250	\$250			
10-56-50001-650	Public Housing	Public Housing	WRF 600	100-60-56500-650												\$369	\$374	\$367			
PUBLIC HOUSING														\$9,219		\$8,523		\$8,408			
ASSESSMENT																					
10-51-53001-110	Assessment	Assessment	Salaries	100-10-51530-110												\$2,717	\$2,789	\$2,864			
10-51-53001-130	Assessment	Assessment	Health & Life Insurance	100-10-51530-130												\$366	\$0	\$454			
10-51-53001-133	Assessment	Assessment	Other Employee Benefits	100-10-51530-133												\$33	\$0	\$0			
10-51-53001-210	Assessment	Assessment	Professional Services	100-10-51530-210												\$25,000	\$25,000	\$25,000			
10-51-53001-240	Assessment	Assessment	Repairs & Maintenance	100-10-51530-240												\$0	\$0	\$0			
10-51-53001-320	Assessment	Assessment	Publication Fees	100-10-51530-320												\$500	\$600	\$500			
10-51-53001-330	Assessment	Assessment	Conferences and Training	100-10-51530-330												\$200	\$0	\$200			
10-51-53001-340	Assessment	Assessment	Operating Supplies	100-10-51530-340												\$500	\$200	\$200			
10-51-53001-501	Assessment	Assessment	SOCIAL SECURITY	100-10-51530-501												\$168	\$173	\$178			
10-51-53001-502	Assessment	Assessment	MEDICARE SS	100-10-51530-502												\$39	\$40	\$42			
10-51-53001-510	Assessment	Assessment	Insurance Premiums	100-10-51530-510												\$1,276	\$2,100	\$1,827			
10-51-53001-650	Assessment	Assessment	WRF 600	100-10-51530-650												\$157	\$172	\$178			
ASSESSMENT														\$31,616		\$31,470		\$31,410			
URBAN DEVELOPMENT																					
10-56-60005-836	Urban Development	Urban Development	Raze & F Raze Orders	100-60-56600-836												\$0	\$0	\$0			
URBAN DEVELOPMENT														\$0		\$0		\$0			
ECONOMIC DEVELOPMENT																					
10-56-75000-110	Economic Development	Economic Development	Salaries	100-60-56700-110												\$38,467	\$39,608	\$38,898			
10-56-75000-130	Economic Development	Economic Development	Health & Life Insurance	100-60-56700-130												\$7,005	\$5,999	\$5,999			
10-56-75000-133	Economic Development	Economic Development	Other Employee Benefits	100-60-56700-133												\$725	\$750	\$750			
10-56-75000-210	Economic Development	Economic Development	Professional Services	100-60-56700-210												\$3,000	\$3,300	\$3,300			
10-56-75000-290	Economic Development	Economic Development	Other Contractual Services	100-60-56700-290												\$1,000	\$0	\$0			
10-56-75000-310	Economic Development	Economic Development	Office Supplies	100-60-56700-310												\$500	\$500	\$500			
10-56-75000-321	Economic Development	Economic Development	Dues	100-60-56700-321												\$1,000	\$100	\$100			
10-56-75000-322	Economic Development	Economic Development	Community Mktg/Promotion	100-60-56700-322												\$2,500	\$1,000	\$1,000			
10-56-75000-330	Economic Development	Economic Development	Conferences and Training	100-60-56700-330												\$1,500	\$1,000	\$1,000			
10-56-75000-351	Economic Development	Economic Development	Room Tax Expense	100-60-56700-351												\$6,000	\$6,000	\$6,000			
10-56-75000-355	Economic Development	Economic Development	Grants to Businesses	100-60-56700-355												\$0	\$0	\$0			
10-56-75000-501	Economic Development	Economic Development	SOCIAL SECURITY	100-60-56700-501												\$2,385	\$2,456	\$2,408			
10-56-75000-502	Economic Development	Economic Development	MEDICARE SS	100-60-56700-502												\$558	\$574	\$563			

10-56-75000-510	Economic Development	Insurance Premiums	100-60-56700-510	\$2,250	\$1,960	\$1,960
10-56-75000-650	Economic Development	WRF 600	100-60-56700-650	\$2,673	\$2,852	\$2,796
10-56-75000-838	Economic Development	Housing Rebate Incentive	100-60-56700-838	\$5,000	\$0	\$0
ECONOMIC DEVELOPMENT				\$74,563	\$66,099	\$65,274

LAND USE PLANNING

10-56-90002-210	Land Use Planning	Professional Services	100-60-56300-210	\$30,000	\$0	\$0
10-56-90002-330	Land Use Planning	Conferences and Training	100-60-56300-330	\$500	\$0	\$0
10-56-90002-340	Land Use Planning	Operating Supplies	100-60-56300-340	\$1,000	\$700	\$700
10-56-90002-390	Land Use Planning	Miscellaneous	100-60-56300-390	\$0	\$0	\$0
LAND USE PLANNING				\$31,500	\$700	\$700

ZONING

10-56-90004-110	Zoning	Salaries	100-60-56400-110	\$10,258	\$10,562	\$10,357
10-56-90004-130	Zoning	Health & Life Insurance	100-60-56400-130	\$1,816	\$1,548	\$1,548
10-56-90004-133	Zoning	Other Employee Benefits	100-60-56400-133	\$0	\$0	\$0
10-56-90004-320	Zoning	Publication Fees	100-60-56400-320	\$3,000	\$2,000	\$2,000
10-56-90004-501	Zoning	SOCIAL SECURITY	100-60-56400-501	\$636	\$655	\$642
10-56-90004-502	Zoning	MEDICARE SS	100-60-56400-502	\$149	\$153	\$150
10-56-90004-650	Zoning	WRF 600	100-60-56400-650	\$713	\$760	\$746
ZONING				\$16,572	\$15,678	\$15,443

TOTAL Expenditures

\$163,470	\$122,470	\$121,235
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REVENUES

R	General Fund	Room Tax	100-00-41210-000	\$11,500	\$8,000	\$8,000
R	General Fund	Payback from WDF	100-00-43691-000	\$8,934	\$0	\$0
R	General Fund	Building Insp Issued Permits	100-00-44300-000	\$30,000	\$30,000	\$30,000
\$2000 in budget not in accoun	General Fund	Zoning Permits/Fees	100-60-44400-000	\$2,000	\$1,000	\$1,000
R	General Fund	Raze Order Reimbursement	100-60-46840-000	\$0	\$0	\$0
REVENUES				\$52,434	\$39,000	\$39,000

R

General Fund

Federal Housing/Econ Dev C

\$0

\$0

\$0

R

General Fund

Business or Occupation Lice

\$0

\$0

\$0

R

General Fund

Misc Inspection Permits

\$0

\$0

\$0

TOTAL Revenues

\$52,434	\$39,000	\$39,000
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Fire	EXPENDITURES		Division		Account Number in Banyon		Description		Account Number in Accufund		2023	2024	2025	PROPOSED 3% wage inc 2026	PROPOSED 1% wage inc 2026
FIRE DEPARTMENT															
10-52-20003-110	Fire Department		Fire Department	Salaries		100-22-52200-110					\$54,987	\$52,791	\$52,791	\$46,689	\$45,782
10-52-20003-115	Fire Department		Fire Department	Staff Meetings		100-22-52200-115					\$21,600	\$21,600	\$21,600	\$27,000	\$27,000
10-52-20003-118	Fire Department		Fire Department	Fire Wages		100-22-52200-118					\$42,102	\$43,371	\$41,000	\$44,663	\$43,796
10-52-20003-127	Fire Department		Fire Department	Week-end Officer Call		100-22-52200-127					\$3,120	\$3,120	\$3,120	\$3,120	\$3,120
10-52-20003-130	Fire Department		Fire Department	Health & Life Insurance		100-22-52200-130					\$14,162	\$11,923	\$14,950	\$0	\$0
10-52-20003-133	Fire Department		Fire Department	Other Employee Benefits		100-22-52200-133					\$482	\$691	\$725	\$0	\$0
10-52-20003-210	Fire Department		Fire Department	Professional Services		100-22-52200-210					\$16,560	\$16,560	\$16,560	\$16,560	\$16,560
10-52-20003-290	Fire Department		Fire Department	Other Contractual Services		100-22-52200-290					\$3,425	\$3,425	\$3,425	\$4,365	\$4,365
10-52-20003-310	Fire Department		Fire Department	Office Supplies		100-22-52200-310					\$250	\$250	\$250	\$250	\$250
10-52-20003-320	Fire Department		Fire Department	Publication Fees		100-22-52200-320					\$150	\$150	\$150	\$150	\$150
10-52-20003-321	Fire Department		Fire Department	Dues		100-22-52200-321					\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
10-52-20003-326	Fire Department		Fire Department	Crime/Fire Prevention		100-22-52200-326					\$3,000	\$3,000	\$3,000	\$0	\$0
10-52-20003-330	Fire Department		Fire Department	Conferences and Training		100-22-52200-330					\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
10-52-20003-340	Fire Department		Fire Department	Operating Supplies		100-22-52200-340					\$6,350	\$6,350	\$6,350	\$6,350	\$6,350
10-52-20003-345	Fire Department		Fire Department	Property Services - Vehicles		100-22-52200-345					\$17,000	\$17,000	\$17,000	\$27,000	\$27,000
10-52-20003-380	Fire Department		Fire Department	Equipment & Structures		100-22-52200-380					\$15,200	\$15,200	\$15,200	\$17,750	\$17,750
10-52-20003-390	Fire Department		Fire Department	Miscellaneous		100-22-52200-390					\$1,925	\$1,925	\$1,925	\$2,000	\$2,000
10-52-20003-501	Fire Department		Fire Department	SOCIAL SECURITY		100-22-52200-501					\$7,359	\$7,301	\$7,301	\$7,531	\$7,421
10-52-20003-502	Fire Department		Fire Department	MEDICARE SS		100-22-52200-502					\$1,721	\$1,708	\$1,708	\$1,761	\$1,736
10-52-20003-510	Fire Department		Fire Department	Insurance Premiums		100-22-52200-510					\$9,820	\$11,820	\$10,000	\$8,700	\$8,700
10-52-20003-650	Fire Department		Fire Department	WRF 600		100-22-52200-650					\$1,625	\$1,662	\$1,662	\$0	\$0
10-52-20003-651	Fire Department		Fire Department	Fire Dept Service Awards		100-22-52200-651					\$6,000	\$8,000	\$8,000	\$9,000	\$9,000
10-52-20003-700	Fire Department		Fire Department	WRF 700		100-22-52200-700					\$0	\$0	\$0	\$0	\$0
10-52-20003-818	Fire Department		Fire Department	Hazmat Equipment/Mtr Exp		100-22-52200-818					\$0	\$0	\$0	\$0	\$0
10-52-20003-819	Fire Department		Fire Department	Grant Match		100-22-52200-819					\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
FIRE DEPARTMENT											\$237,817	\$233,989	\$232,080		

	REVENUES									
R	General Fund	General Fund	Federal-Fire Grants	100-22-43212-000	\$0	\$0	\$0	\$0	\$0	\$0
R	General Fund	General Fund	Fire Insurance from State	100-22-43420-000	\$13,700	\$13,700	\$13,700	\$13,700	\$13,700	\$13,700
R	General Fund	General Fund	State DNR Fire Grant	100-22-43529-000	\$0	\$0	\$0	\$0	\$0	\$0
R	General Fund	General Fund	Fire Fees	100-22-46220-000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
R	General Fund	General Fund	Fire Protections Services	100-22-47323-000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
R	General Fund	General Fund	Fire Ins Tax from Towns	100-22-47323-010	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
R	General Fund	General Fund	Donations to Fire Dept	100-22-48500-000	\$3,000	\$0	\$0	\$0	\$0	\$0
	REVENUES					\$115,200	\$115,200		\$115,200	
R	General Fund	General Fund	Property Sales-Fire&Ambula	100-00-48302-000	\$0	\$0	\$0	\$0	\$0	\$0

Emergency Government

EXPENDITURES

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 3% wage inc 2026	PROPOSED 1% wage inc 2026
EMERGENCY MANAGEMENT								
10-52-90001-110	Emergency Management	Salaries	100-29-52900-110	\$8,553	\$6,272	\$6,272	\$0	\$0
10-52-90001-130	Emergency Management	Health & Life Insurance	100-29-52900-130	\$3,000	\$3,000	\$0	\$7,738	\$7,738
10-52-90001-133	Emergency Management	Other Employee Benefits	100-29-52900-133	\$121	\$0	\$0	\$0	\$0
10-52-90001-220	Emergency Management	Utilities	100-29-52900-220	\$250	\$250	\$250	\$300	\$300
10-52-90001-291	Emergency Management	Radar Control	100-29-52900-291	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600
10-52-90001-292	Emergency Management	Terrorism	100-29-52900-292	\$0	\$0	\$0	\$0	\$0
10-52-90001-293	Emergency Management	FEMA Related Costs	100-29-52900-293	\$0	\$0	\$0	\$0	\$0
10-52-90001-310	Emergency Management	Office Supplies	100-29-52900-310	\$70	\$70	\$70	\$70	\$70
10-52-90001-330	Emergency Management	Conferences and Training	100-29-52900-330	\$553	\$550	\$550	\$250	\$250
10-52-90001-340	Emergency Management	Operating Supplies	100-29-52900-340	\$100	\$100	\$100	\$100	\$100
10-52-90001-345	Emergency Management	Property Services - Vehicles	100-29-52900-345	\$1,430	\$1,430	\$1,430	\$1,430	\$1,430
10-52-90001-380	Emergency Management	Equipment & Structures	100-29-52900-380	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
10-52-90001-501	Emergency Management	SOCIAL SECURITY	100-29-52900-501	\$530	\$389	\$389	\$0	\$0
10-52-90001-502	Emergency Management	MEDICARE SS	100-29-52900-502	\$124	\$91	\$91	\$0	\$0
10-52-90001-510	Emergency Management	Insurance Premiums	100-29-52900-510	\$3,003	\$4,200	\$4,200	\$3,654	\$3,654
10-52-90001-650	Emergency Management	WRF 600	100-29-52900-650	\$375	\$416	\$416	\$0	\$0
10-52-90001-700	Emergency Management	WRF 700	100-29-52900-700	\$0	\$0	\$0	\$0	\$0
EMERGENCY MANAGEMENT						\$22,618	\$22,392	\$22,392

REVENUES

R	General Fund	Command Trk Exp Reimb	100-29-43790-000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
R	General Fund	Donations to Radar	100-29-48501-000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
R	General Fund	Donations to Emerg Manage	100-29-48500-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Health Ins Reimb GL Cnty	100-00-47326-000	\$0	\$0	\$0	\$7,738	\$7,738
REVENUES						\$8,000	\$15,738	\$15,738

Senior Center EXPENDITURES		Account Number in Banyon		Division	Description	Account Number in Accufund		2023	2024	2025	PROPOSED 3% wage inc	PROPOSED 1% wage inc
SENIOR CENTER											2026	2026
10-54-60001-110	Senior Center	10-54-60001-110	Salaries	100-40-54600-110				\$26,871	\$11,360	\$11,703	\$11,919	\$11,919
10-54-60001-120	Senior Center	100-40-54600-120	Wages	100-40-54600-120				\$5,075	\$16,314	\$16,807	\$17,311	\$16,974
10-54-60001-130	Senior Center	100-40-54600-130	Health & Life Insurance	100-40-54600-130				\$6,439	\$3,840	\$7,459	\$5,964	\$5,964
10-54-60001-133	Senior Center	100-40-54600-133	Other Employee Benefits	100-40-54600-133				\$681	\$1,382	\$1,450	\$1,500	\$1,500
10-54-60001-220	Senior Center	100-40-54600-220	Utilities	100-40-54600-220				\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
10-54-60001-221	Senior Center	100-40-54600-221	Phone/Data	100-40-54600-221				\$0	\$0	\$0	\$0	\$0
10-54-60001-310	Senior Center	100-40-54600-310	Office Supplies	100-40-54600-310				\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
10-54-60001-312	Senior Center	100-40-54600-312	Tickets and Transportation	100-40-54600-312				\$0	\$0	\$0	\$0	\$0
10-54-60001-313	Senior Center	100-40-54600-313	Donation Expenditures	100-40-54600-313				\$0	\$0	\$0	\$0	\$0
10-54-60001-320	Senior Center	100-40-54600-320	Publication Fees	100-40-54600-320				\$1,300	\$1,300	\$1,300	\$1,000	\$1,000
10-54-60001-330	Senior Center	100-40-54600-330	Conferences and Training	100-40-54600-330				\$500	\$500	\$500	\$500	\$500
10-54-60001-340	Senior Center	100-40-54600-340	Operating Supplies	100-40-54600-340				\$1,000	\$2,500	\$2,500	\$2,500	\$2,500
10-54-60001-360	Senior Center	100-40-54600-360	Other Repairs & Maintenance	100-40-54600-360				\$8,030	\$2,000	\$2,000	\$2,000	\$2,000
10-54-60001-390	Senior Center	100-40-54600-390	Miscellaneous	100-40-54600-390				\$0	\$0	\$0	\$0	\$0
10-54-60001-501	Senior Center	100-40-54600-501	SOCIAL SECURITY	100-40-54600-501				\$1,981	\$1,716	\$1,768	\$1,812	\$1,791
10-54-60001-502	Senior Center	100-40-54600-502	MEDICARE SS	100-40-54600-502				\$463	\$401	\$413	\$424	\$419
10-54-60001-510	Senior Center	100-40-54600-510	Insurance Premiums	100-40-54600-510				\$1,822	\$2,120	\$2,120	\$1,845	\$1,845
10-54-60001-650	Senior Center	100-40-54600-650	WRF 600	100-40-54600-650				\$1,047	\$784	\$813	\$858	\$858
SENIOR CENTER									\$67,333	\$66,133	\$65,770	
SENIOR CENTER TRANSPORTATION												
10-54-60002-110	Senior Center	100-40-54610-110	Salaries	100-40-54610-110				\$5,514	\$11,360	\$11,703	\$11,919	\$11,919
10-54-60002-120	Senior Center	100-40-54610-120	Wages	100-40-54610-120				\$21,432	\$20,262	\$20,872	\$20,357	\$19,962
10-54-60002-130	Senior Center	100-40-54610-130	Health & Life Insurance	100-40-54610-130				\$1,978	\$4,080	\$7,504	\$5,769	\$5,769
10-54-60002-330	Senior Center	100-40-54610-330	Conferences and Training	100-40-54610-330				\$200	\$0	\$0	\$0	\$0
10-54-60002-350	Senior Center	100-40-54610-350	Vehicle Maint & Parts	100-40-54610-350				\$8,000	\$6,000	\$6,000	\$6,000	\$6,000
10-54-60002-390	Senior Center	100-40-54610-390	Miscellaneous	100-40-54610-390				\$625	\$500	\$500	\$250	\$250
10-54-60002-501	Senior Center	100-40-54610-501	SOCIAL SECURITY	100-40-54610-501				\$1,671	\$1,961	\$2,020	\$2,001	\$1,977
10-54-60002-502	Senior Center	100-40-54610-502	MEDICARE SS	100-40-54610-502				\$391	\$459	\$472	\$468	\$462
10-54-60002-510	Senior Center	100-40-54610-510	Insurance Premiums	100-40-54610-510				\$2,430	\$2,930	\$2,930	\$2,550	\$2,550
10-54-60002-650	Senior Center	100-40-54610-650	WRF 600	100-40-54610-650				\$360	\$784	\$813	\$858	\$858
SENIOR CENTER TRANSPORTATION									\$52,814	\$50,172	\$49,747	
SENIOR CENTER NUTRITION												
10-54-60003-110	Senior Center	100-40-54620-110	Salaries	100-40-54620-110				\$5,514	\$11,360	\$11,703	\$11,919	\$11,919
10-54-60003-120	Senior Center	100-40-54620-120	Wages	100-40-54620-120				\$28,717	\$28,349	\$27,286	\$20,888	\$20,483
10-54-60003-130	Senior Center	100-40-54620-130	Health & Life Insurance	100-40-54620-130				\$2,098	\$3,960	\$7,264	\$5,769	\$5,769
10-54-60003-390	Senior Center	100-40-54620-390	Miscellaneous	100-40-54620-390				\$100	\$0	\$0	\$0	\$0
10-54-60003-501	Senior Center	100-40-54620-501	SOCIAL SECURITY	100-40-54620-501				\$2,090	\$2,462	\$1,983	\$2,034	\$2,009
10-54-60003-502	Senior Center	100-40-54620-502	MEDICARE SS	100-40-54620-502				\$490	\$576	\$464	\$476	\$470
10-54-60003-510	Senior Center	100-40-54620-510	Insurance Premiums	100-40-54620-510				\$850	\$1,150	\$1,150	\$1,000	\$1,000
10-54-60003-650	Senior Center	100-40-54620-650	WRF 600	100-40-54620-650				\$543	\$784	\$813	\$2,362	\$2,333
SENIOR CENTER NUTRITION									\$50,663	\$44,448	\$43,983	
TOTAL Expenditures									\$170,810	\$160,753	\$159,500	

REVENUES						
R	General Fund	Senior Center Nutrition Gran	100-40-43792-000	\$27,524	\$23,832	\$24,547
R	General Fund	Senior Transportation Grant	100-40-43793-000	\$28,383	\$29,807	\$29,807
R	General Fund	Senior Transportation Copay	100-40-43794-000	\$5,000	\$5,000	\$4,000
R	General Fund	Senior Center Rent	100-40-48220-000	\$500	\$200	\$200
R	General Fund	Donations To Senior Center	100-40-48500-000	\$0	\$0	\$0
REVENUES						
					\$68,554	\$48,232
						\$48,232
						\$15,000
						\$29,807
						\$3,000
						\$425
						\$0
						\$0
						\$48,232

Recreation EXPENDITURES	Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	2025	PROPOSED 3% wage inc 2026	PROPOSED 1% wage inc 2026
RECREATION									
10-55-30002-110	Recreation	Salaries	100-54-55300-110				\$11,703	\$11,919	\$11,919
10-55-30002-120	Recreation	Wages	100-54-55300-120				\$0	\$0	\$0
10-55-30002-130	Recreation	Health & Life Insurance	100-54-55300-130				\$7,144	\$5,769	\$5,769
10-55-30002-133	Recreation	Other Employee Benefits	100-54-55300-133				\$0	\$0	\$0
10-55-30002-220	Recreation	Utilities	100-54-55300-220				\$2,000	\$2,000	\$2,000
10-55-30002-290	Recreation	Other Contractual Services	100-54-55300-290				\$0	\$0	\$0
10-55-30002-312	Recreation	Tickets and Transportation	100-54-55300-312				\$0	\$0	\$0
10-55-30002-320	Recreation	Publication Fees	100-54-55300-320				\$0	\$0	\$0
10-55-30002-321	Recreation	Dues	100-54-55300-321				\$200	\$0	\$0
10-55-30002-330	Recreation	Conferences and Training	100-54-55300-330				\$500	\$0	\$0
10-55-30002-340	Recreation	Operating Supplies	100-54-55300-340				\$200	\$0	\$0
10-55-30002-360	Recreation	Other Repairs & Maintenance	100-54-55300-360				\$0	\$0	\$0
10-55-30002-380	Recreation	Equipment & Structures	100-54-55300-380				\$0	\$0	\$0
10-55-30002-415	Recreation	Sales Tax	100-54-55300-415				\$50	\$0	\$0
10-55-30002-501	Recreation	SOCIAL SECURITY	100-54-55300-501				\$726	\$739	\$739
10-55-30002-502	Recreation	MEDICARE SS	100-54-55300-502				\$170	\$173	\$173
10-55-30002-510	Recreation	Insurance Premiums	100-54-55300-510				\$2,200	\$1,914	\$1,914
10-55-30002-650	Recreation	WRF 600	100-54-55300-650				\$813	\$858	\$858
RECREATION							\$25,706	\$23,372	\$23,372

REVENUES

R	General Fund	State Grant Culture & Rec	100-00-43571-000	\$0	\$0	\$0
R	General Fund	Recreation Fees	100-54-46725-000	\$4,000	\$0	\$0
R	General Fund	Donations to Recreation Dep	100-54-48500-000	\$0	\$0	\$0
REVENUES					\$0	\$0

Library EXPENDITURES	Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	2025	PROPOSED	
								3% wage inc	1% wage inc
LIBRARY								2026	2026
10-55-11001-110	Library	Salaries	100-50-55110-110				\$230,196	\$254,808	\$249,861
10-55-11001-130	Library	Health & Life Insurance	100-50-55110-130				\$23,485	\$18,161	\$18,161
10-55-11001-133	Library	Other Employee Benefits	100-50-55110-133				\$2,175	\$1,500	\$1,500
10-55-11001-160	Library	Public Relations	100-50-55110-160				\$1,000	\$750	\$750
10-55-11001-210	Library	Professional Services	100-50-55110-210				\$29,619	\$29,620	\$29,620
10-55-11001-220	Library	Utilities	100-50-55110-220				\$20,000	\$20,000	\$20,000
10-55-11001-221	Library	Phone/Data	100-50-55110-221				\$1,600	\$1,600	\$1,600
10-55-11001-240	Library	Repairs & Maintenance	100-50-55110-240				\$6,000	\$5,000	\$5,000
10-55-11001-290	Library	Other Contractual Services	100-50-55110-290				\$25,000	\$20,000	\$20,000
10-55-11001-310	Library	Office Supplies	100-50-55110-310				\$6,200	\$5,200	\$5,200
10-55-11001-320	Library	Publication Fees	100-50-55110-320				\$300	\$300	\$300
10-55-11001-321	Library	Dues	100-50-55110-321				\$700	\$700	\$700
10-55-11001-330	Library	Conferences and Training	100-50-55110-330				\$1,500	\$1,500	\$1,500
10-55-11001-340	Library	Operating Supplies	100-50-55110-340				\$43,000	\$43,000	\$43,000
10-55-11001-380	Library	Equipment & Structures	100-50-55110-380				\$0	\$0	\$0
10-55-11001-501	Library	SOCIAL SECURITY	100-50-55110-501				\$14,768	\$15,798	\$15,491
10-55-11001-502	Library	MEDICARE SS	100-50-55110-502				\$3,454	\$3,695	\$3,623
10-55-11001-510	Library	Insurance Premiums	100-50-55110-510				\$11,000	\$9,570	\$9,570
10-55-11001-650	Library	WRF 600	100-50-55110-650				\$12,181	\$13,699	\$13,433
LIBRARY							\$432,178	\$444,901	\$439,309

REVENUES

R	General Fund	Library Aid from Counties	100-50-43790-000	\$120,022	\$113,981	\$122,474	\$120,898	\$120,898
R	General Fund	Library Fines	100-50-46710-000	\$5,000	\$3,500	\$3,000	\$3,000	\$3,000
R	General Fund	Library Rent	100-50-48210-000	\$6,700	\$7,000	\$7,000	\$7,000	\$7,000
REVENUES						\$132,474	\$130,898	\$130,898

Police EXPENDITURES Account Number in Banyon POLICE DEPARTMENT	Division	Description	Account Number in Accufund	Budgeted			PROPOSED	
				2024	2025	3% wage inc 2026	1% wage inc 2026	
10-52-10001-110	Police Department	Salaries	100-20-52100-110	\$861,369	\$883,893	\$919,905	\$915,283	
10-52-10001-111	Police Department	Part-time Salaries	100-20-52100-111	\$0	\$0	\$0	\$0	
10-52-10001-112	Police Department	Overtime	100-20-52100-112	\$65,000	\$70,000	\$77,627	\$77,613	
10-52-10001-113	Police Department	Firearms Training Officers	100-20-52100-113	\$2,060	\$2,060	\$2,146	\$2,135	
10-52-10001-114	Police Department	Emergency Response Team T	100-20-52100-114	\$2,500	\$2,500	\$2,500	\$2,500	
10-52-10001-116	Police Department	VC/DAT/EVOC Training	100-20-52100-116	\$6,000	\$5,000	\$5,000	\$5,000	
10-52-10001-117	Police Department	Holiday Benefits	100-20-52100-117	\$30,000	\$30,900	\$36,000	\$36,000	
10-52-10001-119	Police Department	Crossing Guard Wages	100-20-52100-119	\$7,210	\$7,210	\$3,567	\$3,497	
10-52-10001-130	Police Department	Health & Life Insurance	100-20-52100-130	\$126,074	\$210,563	\$171,900	\$171,900	
10-52-10001-133	Police Department	Other Employee Benefits	100-20-52100-133	\$8,499	\$11,600	\$12,750	\$12,750	
10-52-10001-160	Police Department	Public Relations	100-20-52100-160	\$0	\$1,000	\$0	\$0	
10-52-10001-170	Police Department	Retiree Payout & Insurance	100-20-52100-170	\$0	\$0	\$0	\$0	
10-52-10001-184	Police Department	Blood Draws	100-20-52100-184	\$3,500	\$2,500	\$2,500	\$2,500	
10-52-10001-190	Police Department	Personnel Services	100-20-52100-190	\$4,000	\$5,000	\$5,000	\$5,000	
10-52-10001-210	Police Department	Professional Services	100-20-52100-210	\$1,000	\$2,000	\$55,000	\$55,000	
10-52-10001-221	Police Department	Phone/Data	100-20-52100-221	\$1,920	\$2,500	\$5,000	\$5,000	
10-52-10001-290	Police Department	Other Contractual Services	100-20-52100-290	\$3,375	\$3,500	\$3,500	\$3,500	
10-52-10001-310	Police Department	Office Supplies	100-20-52100-310	\$3,000	\$3,000	\$3,000	\$3,000	
10-52-10001-321	Police Department	Dues	100-20-52100-321	\$1,000	\$1,000	\$1,000	\$1,000	
10-52-10001-329	Police Department	Training - DOJ Reimbursable	100-20-52100-329	\$0	\$0	\$0	\$0	
10-52-10001-330	Police Department	Conferences and Training	100-20-52100-330	\$6,920	\$6,000	\$6,000	\$6,000	
10-52-10001-340	Police Department	Operating Supplies	100-20-52100-340	\$4,100	\$4,300	\$4,300	\$4,300	
10-52-10001-344	Police Department	Gas, Oil & Other Supplies	100-20-52100-344	\$20,600	\$21,000	\$21,000	\$21,000	
10-52-10001-345	Police Department	Property Services - Vehicles	100-20-52100-345	\$9,000	\$10,000	\$10,000	\$10,000	
10-52-10001-360	Police Department	Other Repairs & Maintenance	100-20-52100-360	\$1,000	\$1,000	\$1,000	\$1,000	
10-52-10001-380	Police Department	Equipment & Structures	100-20-52100-380	\$8,000	\$8,000	\$8,000	\$8,000	
10-52-10001-401	Police Department	Computer Maintenance Agree	100-20-52100-401	\$25,000	\$25,000	\$25,000	\$25,000	
10-52-10001-501	Police Department	SOCIAL SECURITY	100-20-52100-501	\$57,117	\$61,639	\$64,898	\$64,606	
10-52-10001-502	Police Department	MEDICARE SS	100-20-52100-502	\$13,358	\$14,416	\$15,177	\$15,109	
10-52-10001-510	Police Department	Insurance Premiums	100-20-52100-510	\$35,234	\$37,000	\$32,190	\$32,190	
10-52-10001-650	Police Department	WRF 600	100-20-52100-650	\$3,074	\$3,600	\$3,671	\$3,600	
10-52-10001-700	Police Department	WRF 700	100-20-52100-700	\$113,043	\$143,485	\$145,852	\$145,314	
POLICE DEPARTMENT				\$1,327,224	\$1,467,548	\$1,643,483	\$1,637,797	
POLICE UNIFORM ALLOWANCE								
10-52-17100-195	Police Uniform Allowance	Clothing Allowance	100-20-52110-195	\$6,100	\$6,100	\$6,100	\$6,100	
10-52-17100-501	Police Uniform Allowance	SOCIAL SECURITY	100-20-52110-501	\$250	\$250	\$378	\$378	
10-52-17100-502	Police Uniform Allowance	MEDICARE SS	100-20-52110-502	\$55	\$55	\$89	\$89	
POLICE UNIFORM ALLOWANCE					\$6,405	\$6,567	\$6,567	
TOTAL Expenditures					\$1,589,671		\$1,644,364	

REVENUES

R	General Fund	Parking Permits	100-00-44900-000	\$1,500	\$1,000	\$0	\$0	\$0
R	General Fund	Property Sales-Law Enforcement	100-00-48301-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	DOJ Reimb for Police Training	100-20-43211-000	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920
R	General Fund	DOJ Reimb/Police Vests	100-20-43211-010	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
R	General Fund	Circuit Court Fines & Forfeit	100-20-45100-000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
R	General Fund	Parking Violations	100-20-45110-000	\$10,000	\$10,000	\$10,000	\$8,000	\$8,000
R	General Fund	Municipal Court Fines & Forf	100-20-45130-000	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000
R	General Fund	Alarm Connection Fees	100-20-46115-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	False Alarm Fees	100-20-46116-000	\$1,600	\$1,000	\$1,000	\$1,000	\$1,000
R	General Fund	Police Dept Fingerprinting	100-20-46210-000	\$200	\$200	\$200	\$200	\$200
R	General Fund	Police Warrant Processing Fees	100-20-46211-000	\$200	\$0	\$0	\$0	\$0
R	General Fund	Police Dept Paper Services	100-20-46212-000	\$500	\$500	\$500	\$300	\$300
R	General Fund	Police Dept Witness Fees	100-20-46213-000	\$50	\$50	\$0	\$0	\$0
R	General Fund	Police Photocopies	100-20-46214-000	\$700	\$700	\$700	\$700	\$700
R	General Fund	Restitution Payments	100-20-46215-000					
R	General Fund	School Patrol Services	100-20-46290-000	\$3,700	\$2,000	\$2,000	\$2,000	\$2,000
R	General Fund	Student Resource Officer SRC	100-20-47321-000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
R	General Fund	Donations to Police Dept	100-20-48500-000	\$0	\$0	\$0	\$0	\$0
REVENUES					\$132,020	\$129,820	\$129,820	\$129,820

R

General Fund

Insurance Recovery PD Equip 100-00-48420-000

\$0

\$0

\$0

\$0

\$0

Council, Commission & Committees/Mayor

EXPENDITURES

Account Number in Banyon Division

COUNCIL COMMISSIONS & COM

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 3% wage inc 2026	PROPOSED 4% wage inc 2026
10-51-10000-110	Council, Commissions, and Committees	Salaries	100-10-51100-110	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
10-51-10000-321	Council, Commissions, and Committees	Dues	100-10-51100-321	\$1,904	\$1,904	\$1,905	\$1,905	\$1,905
10-51-10000-330	Council, Commissions, and Committees	Conferences and Training	100-10-51100-330	\$1,000	\$1,000	\$250	\$250	\$250
10-51-10000-340	Council, Commissions, and Committees	Operating Supplies	100-10-51100-340	\$200	\$200	\$1,200	\$200	\$200
10-51-10000-390	Council, Commissions, and Committees	Miscellaneous	100-10-51100-390	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
10-51-10000-501	Council, Commissions, and Committees	SOCIAL SECURITY	100-10-51100-501	\$1,116	\$1,116	\$1,116	\$1,116	\$1,116
10-51-10000-502	Council, Commissions, and Committees	MEDICARE SS	100-10-51100-502	\$261	\$261	\$261	\$261	\$261
10-51-10000-510	Council, Commissions, and Committees	Insurance Premiums	100-10-51100-510	\$500	\$650	\$650	\$566	\$566
10-51-10000-550	Council, Commissions, and Committees	WRF 600	100-10-51100-550	\$0	\$0	\$0	\$0	\$0
10-51-10000-790	Council, Commissions, and Committees	Grants & Contributions	100-10-51100-790	\$2,000	\$0	\$0	\$0	\$0
COUNCIL COMMISSIONS & COM TOTAL					\$24,382	\$23,298	\$23,298	\$23,298

MAYOR

10-51-41000-110	Mayor	Salaries	100-10-51410-110	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
10-51-41000-160	Mayor	Public Relations	100-10-51410-160	\$100	\$100	\$100	\$100	\$100
10-51-41000-330	Mayor	Conferences and Training	100-10-51410-330	\$0	\$0	\$0	\$0	\$0
10-51-41000-340	Mayor	Operating Supplies	100-10-51410-340	\$50	\$50	\$50	\$50	\$50
10-51-41000-501	Mayor	SOCIAL SECURITY	100-10-51410-501	\$372	\$372	\$372	\$372	\$372
10-51-41000-502	Mayor	MEDICARE SS	100-10-51410-502	\$87	\$87	\$87	\$87	\$87
10-51-41000-510	Mayor	Insurance Premiums	100-10-51410-510	\$350	\$350	\$350	\$305	\$305
MAYOR TOTAL					\$6,959	\$6,914	\$6,914	\$6,914
TOTAL Expenditures					\$31,341	\$30,212	\$30,212	\$30,212

City Administrator/City Clerk/Elections

EXPENDITURES

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 3% wage inc 2026	PROPOSED 1% wage inc 2026
ADMINISTRATOR								
10-51-41500-110	City Administrator	Salaries	100-10-51415-110	\$79,226	\$127,364	\$159,484	\$113,800	\$111,590
10-51-41500-130	City Administrator	Health & Life Insurance	100-10-51415-130	\$22,280	\$38,251	\$47,724	\$23,464	\$23,464
10-51-41500-133	City Administrator	Other Employee Benefits	100-10-51415-133	\$658	\$1,382	\$1,450	\$1,500	\$1,500
		Professional Services	100-10-51415-210			\$0	\$0	\$0
10-51-41500-320	City Administrator	Publication Fees	100-10-51415-320	\$0		\$0	\$0	\$0
10-51-41500-321	City Administrator	Dues	100-10-51415-321	\$300		\$500	\$500	\$500
10-51-41500-330	City Administrator	Conferences and Training	100-10-51415-330	\$1,500		\$1,500	\$1,500	\$1,500
10-51-41500-340	City Administrator	Operating Supplies	100-10-51415-340	\$1,000		\$1,000	\$1,000	\$1,000
10-51-41500-501	City Administrator	SOCIAL SECURITY	100-10-51415-501	\$7,897		\$9,888	\$7,056	\$6,919
10-51-41500-502	City Administrator	MEDICARE SS	100-10-51415-502	\$1,847		\$2,313	\$1,650	\$1,618
10-51-41500-510	City Administrator	Insurance Premiums	100-10-51415-510	\$3,500		\$3,500	\$3,045	\$3,045
10-51-41500-650	City Administrator	WRF 600	100-10-51415-650	\$8,788		\$11,084	\$8,194	\$8,035
ADMINISTRATOR						\$238,443	\$161,709	\$159,171
CITY CLERK								
10-51-42000-110	City Clerk	Salaries	100-12-51420-110	\$89,874	\$97,890	\$100,211	\$100,832	\$98,874
10-51-42000-112	City Clerk	Overtime	100-12-51420-112	\$7,262	\$5,253	\$5,707	\$5,735	\$5,623
10-51-42000-130	City Clerk	Health & Life Insurance	100-12-51420-130	\$16,633	\$17,941	\$44,866	\$35,866	\$35,866
10-51-42000-133	City Clerk	Other Employee Benefits	100-12-51420-133	\$1,316	\$1,382	\$1,450	\$3,000	\$3,000
10-51-42000-210	City Clerk	Professional Services	100-12-51420-210	\$7,000	\$7,000	\$7,000	\$4,000	\$4,000
10-51-42000-240	City Clerk	Repairs & Maintenance	100-12-51420-240	\$0	\$0	\$0	\$0	\$0
10-51-42000-320	City Clerk	Publication Fees	100-12-51420-320	\$5,500	\$5,500	\$7,500	\$12,500	\$12,500
10-51-42000-321	City Clerk	Dues	100-12-51420-321	\$450	\$450	\$450	\$450	\$450
10-51-42000-330	City Clerk	Conferences and Training	100-12-51420-330	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
10-51-42000-340	City Clerk	Operating Supplies	100-12-51420-340	\$1,500	\$2,500	\$3,000	\$2,000	\$2,000
10-51-42000-401	City Clerk	Computer Maintenance Agreer	100-12-51420-401	\$6,500	\$6,500	\$6,500	\$10,000	\$10,000
10-51-42000-501	City Clerk	SOCIAL SECURITY	100-12-51420-501	\$7,491	\$6,376	\$6,567	\$6,607	\$6,479
10-51-42000-502	City Clerk	MEDICARE SS	100-12-51420-502	\$1,752	\$1,491	\$1,536	\$1,545	\$1,515
10-51-42000-510	City Clerk	Insurance Premiums	100-12-51420-510	\$4,860	\$5,000	\$5,000	\$4,350	\$4,350
10-51-42000-650	City Clerk	WRF 600	100-12-51420-650	\$7,854	\$6,751	\$7,361	\$7,673	\$7,524
CITY CLERK						\$198,548	\$195,958	\$193,581
ELECTIONS								
10-51-44000-120	Elections	Wages	100-12-51440-120	\$8,000	\$11,000	\$8,000	\$11,788	\$11,788
10-51-44000-240	Elections	Repairs & Maintenance	100-12-51440-240	\$2,200	\$2,200	\$2,200	\$2,000	\$2,000
10-51-44000-320	Elections	Publication Fees	100-12-51440-320	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000
10-51-44000-340	Elections	Operating Supplies	100-12-51440-340	\$4,000	\$7,000	\$6,000	\$6,000	\$6,000
10-51-44000-342	Elections	POSTAGE	100-12-51440-342	\$500	\$1,000	\$1,000	\$1,000	\$1,000
ELECTIONS						\$19,200	\$22,788	\$22,788

TOTAL Expenditures

\$456,191 \$380,455 \$375,540

R	General Fund	Liquor & Malt Beverage Licens	100-12-44100-000	\$8,000	\$8,000	\$8,000	\$9,000	\$9,000
R	General Fund	Operators License - Bartender	100-12-44110-000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000
R	General Fund	Amusement Device License	100-12-44113-000	\$800	\$800	\$800	\$900	\$900
R	General Fund	Cigarette License	100-12-44120-000	\$175	\$250	\$250	\$250	\$250
R	General Fund	Cable TV Franchise Fee	100-12-44130-000	\$27,600	\$27,600	\$27,600	\$24,000	\$24,000
R	General Fund	Non-Business Licenses	100-12-44200-000	\$1,000	\$500	\$500	\$500	\$500
R	General Fund	Other Accounts Due County				\$0	\$0	\$0
R	General Fund	Dog License Late Charge	100-00-45120-000	\$300	\$350	\$350	\$250	\$250
TOTAL Revenues				\$39,000	\$35,900	\$35,900		\$35,900

City Attorney/Special Legal Council/Independent Auditing/Property & Liability Insurance/Sealer of Weights and Measures/Building Inspection/Animal Pound/GIS Aria PROPOSED PROPOSED									
EXPENDITURES									
Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted	3% wage inc	2026	1% wage inc
CITY ATTORNEY									
10-51-30000-110	City Attorney	Professional Services	100-10-51300-110	\$101,112	\$103,810	\$104,817	\$85,000	\$85,000	\$85,000
10-51-30000-330	City Attorney	Conferences and Training	100-10-51300-330	\$750	\$1,200	\$1,200	\$0	\$0	\$0
10-51-30000-340	City Attorney	Operating Supplies	100-10-51300-340	\$5,216	\$5,375	\$5,375	\$0	\$0	\$0
CITY ATTORNEY						\$111,392	\$85,000	\$85,000	\$85,000
SPECIAL LEGAL COUNCIL									
10-51-31000-210	Special Legal Council	Professional Services	100-10-51310-210	\$6,000	\$8,000	\$3,000	\$8,000	\$8,000	\$8,000
SPECIAL LEGAL COUNCIL						\$3,000	\$8,000	\$8,000	\$8,000
INDEPENDENT AUDIT									
10-51-51001-210	Independent Auditing	Professional Services	100-10-51510-210	\$22,070	\$23,175	\$25,000	\$36,000	\$36,000	\$36,000
10-51-51001-211	Independent Auditing	Additional Audit Charges	100-10-51510-211	\$3,190	\$3,250	\$3,500	\$3,000	\$3,000	\$3,000
INDEPENDENT AUDIT						\$28,500	\$39,000	\$39,000	\$39,000
PROPERTY & LIABILITY INSURANCE									
10-51-93000-510	Property & Liability Insurance	Insurance Premiums	100-10-51938-510			\$0	\$0	\$0	\$0
PROPERTY & LIABILITY INSURANCE						\$0	\$0	\$0	\$0
SEALER OF WEIGHTS & MEASURES									
10-52-40000-210	Sealer of Weights & Measure	Professional Services	100-10-52400-210	\$5,842	\$6,000	\$6,900	\$6,900	\$6,900	\$6,900
SEALER OF WEIGHTS & MEASURES						\$6,900	\$6,900	\$6,900	\$6,900
BUILDING INSPECTION/CODE ENFORCEMENT									
10-52-40002-210	Building Insp/Code Enforcement	Professional Services	100-10-52420-210	\$25,000	\$22,000	\$22,000	\$30,000	\$30,000	\$30,000
BUILDING INSPECTION/CODE E TOTAL						\$22,000	\$30,000	\$30,000	\$30,000
ANIMAL POUND FEES									
	Animal Pound Fees		100-20-45115-000			\$0	\$0	\$0	\$0
						\$0	\$0	\$0	\$0
TOTAL Expenditures				\$171,792			\$168,900	\$168,900	\$168,900
R	General Fund	Weights & Measures Permit	100-00-44320-000	\$5,842	\$5,842	\$6,000	\$6,000	\$6,000	\$6,000
R	General Fund	Animal Pound Fees	100-20-45115-000	\$250	\$0	\$0	\$0	\$0	\$0
TOTAL Revenues				\$6,000			\$6,000	\$6,000	\$6,000

Employee Benefits/Central Duplicating/Licenses & Permits/Illegal Taxes & Refunds/Other General Government/Hydrant Rental/Parking Regulations/Taxi Grant Expenses									
EXPENDITURES									
Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	2025	PROPOSED 3% wage inc	2026	PROPOSED 1% wage inc
EMPLOYEE BENEFITS									
10-51-40001-139	Employee Benefits	Imputed Life Insurance	100-00-51400-139	\$0	\$0	\$0	\$0	\$0	\$0
10-51-40001-142	Employee Benefits	Employee Assistance	100-00-51400-142	\$1,500	\$2,000	\$2,000	\$1,500	\$1,500	\$1,500
10-51-40001-170	Employee Benefits	Retiree Payout & Insurance	100-00-51400-170	\$30,000	\$30,000	\$10,000	\$30,000	\$30,000	\$30,000
10-51-40001-210	Employee Benefits	Professional Services	100-00-51400-210	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE BENEFITS						\$12,000	\$31,500	\$31,500	\$31,500
CENTRAL DUPLICATING									
10-51-45000-210	Central Duplicating	Professional Services	100-12-51450-210				\$500	\$500	\$500
10-51-45000-221	Central Duplicating	Phone/Data	100-12-51450-221			\$18,000	\$16,000	\$16,000	\$16,000
10-51-45000-340	Central Duplicating	Operating Supplies	100-12-51450-340	\$4,500	\$5,000	\$6,000	\$7,000	\$7,000	\$7,000
10-51-45000-342	Central Duplicating	POSTAGE	100-12-51450-342	\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
10-51-45000-400	Central Duplicating	Computer Software & Hardw	100-12-51450-400	\$11,000	\$11,000	\$11,000	\$8,500	\$8,500	\$8,500
10-51-45000-401	Central Duplicating	Computer Maintenance Agre	100-12-51450-401	\$11,000	\$11,000	\$11,000	\$13,500	\$13,500	\$13,500
10-51-45000-860	Central Duplicating	Capital Equipment	100-12-51450-860	\$20,000	\$20,000	\$15,000	\$10,000	\$10,000	\$10,000
CENTRAL DUPLICATING						\$67,000	\$61,500	\$61,500	\$61,500
ILLEGAL TAXES & FUNDS									
10-51-91000-390	Illegal Taxes & Refunds	Miscellaneous	100-10-51910-390			\$0	\$0	\$0	\$0
ILLEGAL TAXES & FUNDS						\$0	\$0	\$0	\$0
CONTINGENCY									
10-59-90000-390	Contingency Fund	Miscellaneous	100-00-59900-390			\$20,000	\$50,000	\$50,000	\$50,000
CONTINGENCY						\$20,000	\$50,000	\$50,000	\$50,000
HYDRANT RENTAL									
10-52-23200-220	Hydrant Rental	Utilities	100-10-52232-220	\$247,775	\$103,240	\$0	\$0	\$0	\$0
HYDRANT RENTAL						\$0	\$0	\$0	\$0
TAXI									
10-53-52001-390	Taxi	Miscellaneous	100-10-53520-390	\$241,770	\$292,160	\$265,000	\$276,000	\$276,000	\$276,000
TAXI						\$265,000	\$276,000	\$276,000	\$276,000
HISTORICAL SOCIETY MUSEUM									
10-55-12000-790	Historical Society Museum	Grants & Contributions	100-10-55120-790			\$2,000	\$2,000	\$2,000	\$2,000
HISTORICAL SOCIETY MUSEUM						\$2,000	\$2,000	\$2,000	\$2,000
FIREWORKS									
10-55-35000-390	Fireworks	Miscellaneous	100-10-55310-390	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250
FIREWORKS						\$10,250	\$10,250	\$10,250	\$10,250

MEDIA OUTREACH/CABLE TV					
10-55-37000-210	Media Outreach Program	Professional Services	100-54-55320-210	\$1,000	\$0
MEDIA OUTREACH/CABLE TV				\$1,000	\$0
DEBT SERVICE					
10-58-29000-390	Interest Expense	Miscellaneous	100-00-58290-390	\$0	\$0
DEBT SERVICE				\$0	\$0
TRANSFER TO OTHER FUNDS					
10-59-20500-395	Transfer to Other Funds	Transfer to Fund 15	100-00-59240-395	\$44,000	\$0
10-59-20500-396	Transfer to Other Funds	Transfer to TID	100-00-59200-396	\$0	\$0
10-59-20500-600	Transfer to Other Funds	Principle	100-00-59230-600	\$896,003	\$871,507
TRANSFER TO OTHER FUNDS				\$940,003	\$871,507
TOTAL Expenditures				\$1,317,253	\$1,302,757
REVENUES					
R	General Fund	General Property Taxes	100-00-41110-000	\$2,107,312	\$2,173,170
R	General Fund	Omitted Property Taxes	100-00-41111-000	\$0	\$0
R	General Fund	Mobile Home Parking Permi	100-00-41140-000	\$150	\$40
R	General Fund	In Lieu of Taxes Pmnts	100-00-41320-000	\$0	\$0
R	General Fund	Interest on Taxes	100-00-41800-000	\$500	\$500
R	General Fund	Other Taxes-Refund/Chgbac	100-00-41900-000	\$0	\$0
R	General Fund	SA-Water Mains & Laterals	100-00-42100-000	\$0	\$0
R	General Fund	SA-Sanitary Sewers & Later	100-00-42200-000	\$0	\$0
R	General Fund	Federal Taxi Grant	100-00-43227-000	11605??	\$134,955
R	General Fund	Other Federal Grants	100-00-43300-000	\$0	\$0
R	General Fund	Shared Revenue from State	100-00-43410-000	\$1,682,053	\$2,064,600
R	General Fund	Shared Revenue: Utility Aid	100-00-43411-000	\$40,435	\$38,268
R	General Fund	Shared Revenue: Personal I	100-00-43412-000	\$16,183	\$16,183
R	General Fund	Shared Revenue: Exp Restr	100-00-43413-000	\$39,454	\$19,175
R	General Fund	Shared Revenue: Exempt C	100-00-43415-000	\$14,672	\$14,671
R	General Fund	State Taxi Grant	100-00-43537-000	\$77,366	\$44,619
R	General Fund	State Aid for Municipal Serv	100-00-43610-000	\$1,900	\$1,900
R	General Fund	DNR Aid in Lieu of Taxes	100-00-43620-000	\$83	\$410
R	General Fund	Other State Aid	100-00-43690-000	\$0	\$0
R	General Fund	Shared Revenue: Video Ser	100-00-43414-000	\$13,700	\$13,644
R	General Fund	Other Local Government Gri	100-00-43790-000	\$0	\$0
R	General Fund	General Government	100-00-46100-000	\$4,000	\$4,000

R	General Fund	License Publication Fees	100-12-46110-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Charge to Util - Admin Serv	100-00-47401-000	\$11,802	\$46,016	\$51,718	\$0	\$0
R	General Fund	Charg to Util - Rent	100-00-47402-000	\$9,000	\$9,000	\$9,000	\$0	\$0
R	General Fund	Copying Charges to Depts	100-00-47403-000	\$250	\$0	\$0	\$0	\$0
R	General Fund	Interest on Temp Investmen	100-00-48110-000	\$30,000	\$30,000	\$85,000	\$45,000	\$45,000
R	General Fund	Interest on Advances	100-00-48111-000	\$10,000	\$0	\$0	\$0	\$0
R	General Fund	Interest on Special Assessm	100-00-48130-000	\$1,000	\$1,500	\$500	\$0	\$0
R	General Fund	Interest on Special Charges	100-00-48131-000	\$200	\$0	\$0	\$0	\$0
R	General Fund	Land Rent	100-00-48200-000	\$9,500	\$6,000	\$6,000	\$6,000	\$6,000
R	General Fund	Property Sales/LoanRepaym	100-00-48309-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Insurance Recovery Oth Eq/	100-00-48440-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Donation to Fireworks	100-00-48500-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Health Ins from Employees	100-00-48901-000	\$7,000	\$16,200	\$0	\$0	\$0
R	General Fund	Other Income	100-00-48900-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Proceeds from Borrowing	100-00-49100-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Bond Premium	100-00-49110-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Transfer from Capital Fund	100-00-49200-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Transfer from Internal Servic	100-00-49201-000	\$0	\$0	\$0	\$0	\$0
R	General Fund	Transfer from Utility Fund	100-00-49202-000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000
TOTAL Revenues				\$5,206,231	\$2,679,567	\$2,679,567	\$2,679,567	\$2,679,567

BCDC EXPENDITURES		Account Number in Banyon		Division	Description	Account Number in Accufund	2023	Budgeted		PROPOSED	
BERLIN COMMUNITY DEVELOPMENT CORPORATION								2024	2025	3% wage inc	1% wage inc
10-56-70100-110				BCDC	Salaries	100-60-56710-110				2026	2026
10-56-70100-390				BCDC	Miscellaneous	100-60-56710-390			\$24,273	\$25,002	\$24,516
10-56-70100-501				BCDC	SOCIAL SECURITY	100-60-56710-501			\$500	\$1,000	\$1,000
10-56-70100-502				BCDC	MEDICARE SS	100-60-56710-502			\$1,505	\$1,550	\$1,520
BERLIN COMMUNITY DEVELOP TOTAL									\$352	\$363	\$355
									\$26,630	\$27,915	\$27,391

REVENUES		Account Number in Banyon		Division	Description	Account Number in Accufund	2023	Budgeted		PROPOSED	
R								2024	2025	3% wage inc	1% wage inc
										2026	2026
				General Fund	BCDC Position Reimburse	100-00-48900-030	\$12,918	\$23,563	\$26,130	\$26,131	\$26,131

AMBULANCE EXPENDITURES		(not on levy)	Account Number in Accufund				Budgeted		Actual		Assumed 2025		3% wage inc		with additional	
Description							2024		2024		increase to 2024		DRAFT Budget		EMT and protected	
Salaries	600-00-52300-110						\$803,984	\$1,531,796			1531800		\$978,207.48		1655962	
Overtime	600-00-52300-112						\$578,278	\$0			0		\$599,546.52		0	
Wages	600-00-52300-120						\$50,000	\$13,264			15039.49558		\$15,491		15490.68045	
Health & Life Insurance	600-00-52300-130						\$235,566	\$203,858			203900		\$183,006		\$206,606	
Other Employee Benefits	600-00-52300-133						\$12,438	\$1,250			1300		\$12,438		\$13,188	
Public Relations	600-00-52300-160						\$2,000	\$2,863			2900		\$2,000		\$2,000	
Personnel Services	600-00-52300-190						\$40,000	\$6,002			7705.278211		\$30,000		\$30,000	
Professional Services	600-00-52300-210						\$0	\$60			0		\$0		\$0	
Utilities	600-00-52300-220						\$15,000	\$5,185			5200		\$10,000		\$10,000	
Phone/Data	600-00-52300-221						\$12,000	\$10,333			10300		\$12,000		\$12,000	
Repairs & Maintenance	600-00-52300-240						\$0	\$0			0		\$0		\$0	
Other Contractual Services	600-00-52300-290						\$70,000	\$107,172			107200		\$70,000		\$70,000	
Office Supplies	600-00-52300-310						\$3,500	\$1,928			8674.544982		\$3,500		\$3,500	
Conferences and Training	600-00-52300-330						\$8,000	\$6,804			11671.08684		\$13,000		\$13,000	
Operating Supplies	600-00-52300-340						\$45,000	\$43,279			43300		\$55,000		\$55,000	
POSTAGE	600-00-52300-342						\$500	\$178			0		\$500		\$500	
Equipment Maintenance	600-00-52300-343						\$8,000	\$244			1174.804992		\$8,000		\$8,000	
Gas, Oil & Other Supplies	600-00-52300-344						\$35,000	\$19,925			20000		\$0		\$0	
Property Services - Vehicles	600-00-52300-345						\$45,000	\$51,855			51900		\$80,000		\$80,000	
Equipment & Structures	600-00-52300-380						\$55,000	\$40,967			51139.10556		\$55,000		\$55,000	
Uniforms	600-00-52300-391						\$5,000	\$4,917			4900		\$5,000		\$5,000	
SOCIAL SECURITY	600-00-52300-501						\$88,800	\$91,360			91400		\$94,101		99742	
MEDICARE SS	600-00-52300-502						\$20,768	\$21,392			21400		\$22,034		\$23,233.76	
Insurance Premiums	600-00-52300-510						\$51,975	\$0			0		\$45,220		45220	
Lease Payment & Rent	600-00-52300-530						\$0	\$11,700			14040.56162		\$24,000		24000	
WRF 600	600-00-52300-650						\$95,231	\$98,804			98800		\$103,740		247764	
							\$2,281,040	\$2,275,138			\$2,303,745		\$2,421,783.68		\$2,675,206.44	
Ambulance Fees	600-00-46230-000							\$940,932			\$502,145		\$550,000		\$550,000	
Ambulance Service to Towns	600-00-47324-000							\$0			\$600		\$600		\$600	
Ambulance Service to County	600-00-47324-010							\$1,302,509			\$1,800,000		\$1,871,083.68		\$2,124,506.44	
Donations to Ambulance	600-00-48500-000							\$0			1000		\$100		\$100	
								\$2,243,441			\$2,303,745		\$2,421,783.68		\$2,675,206.44	

	Total Expenditures	Total Revenues
DPW	\$ 1,612,488.00	\$ 592,124.00
Eco Dev	\$ 121,235.00	\$ 39,000.00
Ems Gov	\$ 22,392.00	\$ 15,736.00
Fire	\$ 232,080.00	\$ 115,200.00
Pool and Park	\$ 223,740.00	\$ 22,500.00
Recreation	\$ 23,372.00	\$ -
Senior Center	\$ 159,500.00	\$ 48,232.00
Library	\$ 439,308.67	\$ 130,898.00
Police	\$ 1,644,364.00	\$ 129,820.00
Mayor Council	\$ 30,212.00	\$ -
City Admin	\$ 375,540.00	\$ 35,900.00
Contracted	\$ 168,900.00	\$ 6,000.00
City wide	\$ 1,302,757.00	\$ 2,679,567.23
BCDC	\$ 27,391.00	\$ 26,131.00
TOTAL	\$ 6,393,259.67	\$ 3,841,110.23
		2026 allowance levy \$2,438,993.00
		needed tax levy \$2,542,149.44
		difference \$ 103,156.44
Ambulance	\$2,421,783.68	\$2,421,783.68

includes 1% wage increase (for 3% approximately +\$34000)
assumes Recycling Fee will be a special charge, if not +\$156870 needed for the levy

includes 1% wage increase (for 3% approximately +\$34,000); assumes Recycling Fee will be a special charge, if not +\$156,870 needed for the levy